

# Victoria Memorial Hall Kolkata

Annual Report  
2015-16



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## Victoria Memorial Hall


The Victoria Memorial Hall (VMH) was erected in Calcutta, then capital of British India, principally through the efforts of Lord Curzon, Viceroy of India from 1899 to 1905, who intended it to be a period museum in memory of Queen Victoria with particular emphasis on Indo-British history. Built in a predominantly Italian Renaissance style, blended with nuances of Orientalism, the VMH was widely hailed as the finest specimen of Indo-British architecture in India, and called the 'Taj of the Raj.' Its foundation stone was laid by the Prince of Wales in January 1906 and the 57-acre campus was formally opened to the public in 1921. The VMH was declared an institution of National importance by the Government of India Act of 1935.

At present the VMH is an autonomous organization under the Ministry of Culture, Government of India, with a Board of Trustees that is chaired by the Governor of West Bengal and includes leading personalities from the government, judiciary, academia and the arts world. Today, the Victoria Memorial Hall is considered to be one of the best examples of a unique paradigm of the visual arts where four diverse fields of arts – architecture, sculpture, painting and gardening come together. It has also been recognized in 2015-16 as the 'Cleanest Monument in India' under the India Today Safaigiri Awards, instituted by the initiative of the Hon'ble Prime Minister of India.





## The Collections



As a museum, the Victoria Memorial Hall's collection has 28,394 artefacts displayed in nine galleries that encapsulate the history of our nation extending over three centuries beginning from 1650 A.D. The collection includes paintings in oil and watercolour, sketches and drawings, aquatints, lithographs, photographs, rare books and manuscripts, stamps and postal stationery, coins and medals, arms and armour, sculptures, costumes, personal relics and other miscellaneous archival documents.

The highlight of the museum is a unique collection of paintings by major European artists of the eighteenth and nineteenth centuries, such as Johann Zoffany, Joshua Reynolds, William Hodges, George Chinnery, Robert Holmes, Thomas Hickey, Tilly Kettle, Baltazar Solvyns, Charles D'Oyly, Emily Eden, John Fleming and Samuel Davis. It is the repository of the largest number of paintings by the famous uncle-and-nephew pair of artists, Thomas and William Daniell. In the collection of the Memorial is the third largest painting on a single canvas, the Russian artist Vassili Vereschagin's *The State Procession of the Prince of Wales into Jaipur in 1876*. Other important and interesting artefacts in the collection of the Memorial include historic illustrated Persian manuscripts like the Mughal Emperor Aurangzeb's hand-written Quran, the Persian translation of the tale of Nala and Damayanti by Abul Faiz Faizi, Dara Shikoh's translation of the Upanishads, a manuscript copy of the *Ain-i-Akbari*, Kalighat paintings, Iranian paintings of the Qajar school, Tipu Sultan's personal war diary, cannons and cannon balls used in the battle of Plassey, Maharaja Ranjit Singh's personal sword, and Tatyana Tope's overcoat.

In the recent years the collection has been further enriched by the acquisition, on enduring loan from Rabindra Bharati Society, of nearly 5,000 paintings of the Bengal School of Art, especially many prominent works of Abanindranath Tagore, Gaganendranath Tagore, Jamini Roy and others.



# The Galleries

A large number of artefacts from the invaluable collections of the Memorial are on display. They are suitably placed in various galleries.

## The galleries include

The Royal Gallery (currently closed for renovations)  
Entrance Hall  
Portrait Gallery  
The Queen's Hall  
The Prince Hall  
National Leaders' Gallery (currently closed for renovations)  
Indian Schools of Art (currently closed for renovations)  
Calcutta Gallery  
Durbar Hall







## Garden

Apart from the priceless collection displayed in the galleries, the Memorial has a picturesque and well-maintained garden with six water bodies, a multitude of lawns, gravelled pathways, historical busts and statues, and a rich collection of around 2450 trees.

The garden is a major tourist attraction by itself and attracts nearly 3.5 million visitors annually. It not only offers a visual treat, but is also a place that has over the years become a favourite with the city's young and old alike because of its abundant greenery and open space.

The original scheme of the garden of Victoria Memorial was drawn in 1915 in consultation with Lord Redesdale (acknowledged as the greatest amateur authority on the subject of landscape gardening), E. White of Messrs. Milner & Co., Landscape Gardeners and Architects, and Sir David Prain, Superintendent, Botanical Gardens, Calcutta and Director of the Botanical Survey of India.





## Archive

The VMH archive has very rare collections, e.g. the manuscript diary and voluminous legal notes of Justice John Hyde, the second Chief Justice of the Supreme Court of India, early colonial documents on Calcutta and Bengal in the eighteenth and nineteenth centuries, land records in Urdu and Persian, a number of old Supreme Court records as well as the personal memorabilia of historical personalities – both Indian and British – and miscellaneous other records that constitute an invaluable source material for scholars working on Indo-British history from the eighteenth to the twentieth century.



## Library

The Library of the Memorial is a Special Reference Library with emphasis on Indo-British History of the eighteenth and nineteenth centuries, history of Calcutta, history of art and conservation, museum studies and the management of cultural institutions. The library also has in its possession some special collections exhibited separately like George Lyell collection, Shri Bhabani Charan Law Collection, Professor D.C. Ganguly collection, the Calcutta Art Society Collection, etc.

This year, the library collections went up through new purchases. At present the total number of library books is 15,215, including 182 new volumes added during this financial year at a total cost of Rs.2,70,045.00. The library subscribed to eight daily newspapers and three periodicals. Clippings of relevant news items were preserved by the library for ready reference. The processing work is continuing under DDC (18<sup>th</sup> edition) scheme and AACR – II.

The library is regularly used by the Staff Members and also external scholars from both India and abroad with special permission from the Secretary and Curator. This year, forty two (42) special users from outside used the library. In the Reference Section 1,250 books were used.

# Board of Trustees

## Chairman:

*His Excellency the Governor of West Bengal*  
**Shri Keshari Nath Tripathi**

## Members:

1. *Hon'ble Chief Justice, High Court of Calcutta*  
**Justice Manjula Chellur**
2. *Hon'ble Mayor, Kolkata Municipal Corporation*  
**Shri Sovan Chatterjee**
3. *Secretary to the Government of India,  
Ministry of Culture*  
**Shri N.K. Sinha, IAS**
4. *Financial Adviser to the Ministry of Culture,  
Government of India*  
**Shri Kumar Sanjay Krishna, IAS**
5. *Principal Secretary to the Government of  
West Bengal, Higher Education Department*  
**Shri Vivek Kumar, IAS**
6. *Principal Accountant General (A&E) West Bengal*  
**Shri M.S. Subrahmanyam, IA&AS**
7. **Professor Mahesh Rangarajan, Director,**  
*Nehru Memorial Museum and Library*  
*[up to 13 June 2015]*
8. **Justice (Retd) Chittatosh Mukherjee**  
*[up to 13 June 2015]*
9. **Dr. P. C. Mahtab**  
*[up to 13 June 2015]*
10. **Professor Sabyasachi Bhattacharya**  
*[up to 13 June 2015]*
11. **Smt. Shanta Ghosh**  
*[up to 13 June 2015]*
12. **Professor Poonam Chaudhary**  
*[up to 13 June 2015]*
13. **Shri Shuvaprasanna**  
*[up to 13 June 2015]*

## Secretary & Curator:

**Dr. Jayanta Sengupta**





## Exhibitions

1. VMH in collaboration with Eastern Railway organised a **Philatelic Exhibition on Railways**, curated by **Mohd. Mujibullah** on **10 April 2015** and released a **Special Cover** to celebrate 160 years of Railways in Eastern India by **R.K. Gupta**, General Manager Eastern Railway, **Arundhaty Ghosh**, Chief Postmaster General (WB Circle) and **Dr. Jayanta Sengupta**, Secretary & Curator, Victoria Memorial Hall. The exhibition was on view till **16 April 2015**.
2. VMH organised a theme based exhibition on **Krishna: Iconographic Representations** from the collection of Victoria Memorial Hall with fifty five (55) art works curated by Joyee Roy. Chief Guest **Dr. Ratnabali Chatterjee**, Former Professor, Department of Islamic History and Culture, University of Calcutta inaugurated the exhibition on **23 April 2015** and elaborated on the theme of the exhibition, which was on display till **24 May 2015**. An informative folder was brought out with a general introduction and the list of works exhibited.
3. An exhibition - **Magnificent Heritage of India as seen by the Daniells**, from the collection of VMH was mounted again on **6 June 2015** to enable more visitors to see these wonderful works. An informative exhibition folder in both English and Hindi was brought out for the visitors.
4. VMH and **The Seagull Foundation for the Arts** organised an exhibition **War of the Relics** and other recent works by **K G Subramanyan**.  
The exhibition was inaugurated on **3 December 2015** by renowned filmmaker **Goutam Ghose**. Art historian and curator **Professor R. Siva Kumar** presented a talk on the nonagenarian artist and his work. The exhibition was on view till **31 January 2016**.  
In connection with the exhibition, on **7 December 2015** VMH screened a documentary film *The Magic of Making* on K.G. Subramanyan, directed by Goutam Ghose and produced by IGNCA in connection with the ongoing exhibition of the artist's works.
5. VMH, the Japan Foundation and Consulate General of Japan in Kolkata organized an exhibition – **Handcrafted Form - Traditions & Techniques**, an array of handicrafts made from traditional materials from all over Japan. The exhibition was inaugurated on **4 March 2016** by **Kazumi Endo**, Consul General of Japan, Kolkata in the presence of **Kaoru Miyamoto**, Director General, The Japan Foundation, New Delhi. The exhibition was on view till **20 March 2016**.
6. **Kanu's Gandhi** – an exhibition of black and white photographs taken during the last ten years of the Mahatma's life by his grand-nephew Kanu Gandhi and curated by Prashant Panjiar and Sanjeev Saith was organized on **28 March 2016** in collaboration with Nazar Foundation, New Delhi. The exhibition was inaugurated by **Professor Sabyasachi Bhattacharya**, eminent historian and member of Board of Trustees, Victoria Memorial Hall. The exhibition was on display till **5 May 2016**.



Gallery View



Exhibition with Japan Foundation



# Educational Activities

## Lectures / Seminars / Panel discussions

1. An illustrated talk on **The Artistic Vision of Abanindranath and Gaganendranath Tagore** was delivered by **Professor Ratan Parimoo**, Director, L.D. Museum and N.C. Mehta Gallery, Ahmedabad on **6 April 2015**.

An 86-page colour catalogue titled **Gaganendranath Tagore: A Retrospective** related to the exhibition on **Gaganendranath Tagore** held in 2012, was also released on the occasion.

2. A panel discussion on **Making Heritage Tourism Sustainable** was organized on **9 April 2015** in collaboration with The Embassy of the Netherlands in India and the West Bengal Tourism Department.

Panellists for the session were - **Cees De Graaf**, Director, Dutch Culture, Amsterdam, **Dr Rila Mukherjee**, Director, French Institute Chandernagore, **Aishwarya Tipnis**, Architect. The discussion was moderated by **G M Kapur**, State Convenor, INTACH.

A brochure *Chinsurah - The Dutch Heritage* was released on the day by Marielle Van Miltenburg, Head of the Department for Political Affairs and Public Diplomacy, Netherlands Embassy, New Delhi.

Aishwarya Tipnis introduced and navigated the audience through the website [www.dutchinchinsurah.com](http://www.dutchinchinsurah.com).





3. To commemorate the **94<sup>th</sup> birthday (2 May)** of the master filmmaker Satyajit Ray, VMH organized an illustrated talk on **Apu to Somnath: The Non-indifferent City and Satyajit Ray** by **Sanjoy Mukhopadhyay**, Professor, Department of Film Studies, Jadavpur University on **4 May 2015**. The session was chaired by **Samik Bandyopadhyay**, noted film and theatre critic.
4. A talk on **Krishna's Long Journey from Sacred Texts to Visual Art** by **Jawhar Sircar**, CEO, Prasar Bharati was organised on **23 May 2015** in the context of the ongoing exhibition **Krishna: Iconographic Representations** from the collection of Victoria Memorial Hall.
5. A conversation session was organized on **Indian and American Museums in a Global Context** featuring **Karen Lee** Special Projects Coordinator for the Smithsonian's National Museum of American History and **Gretchen Jennings** Former Director of Education for Interpretation and Visitor Experience at Smithsonian's National Museum of American History in conversation with **Jayanta Sengupta** Secretary & Curator, Victoria Memorial Hall at VMH on **30 July 2015**. The first session was held with the internal staff of VMH. The second session was open for the general audience.
6. A musical conversation on ***Mahishasura Mardini – Revisited*** by **Soumyojit Das** and **Sourendro Mallick** was organised on **17 October 2015**. VMH organised a talk on **A Grandmother's Legacy: A Memoir of Five Generations** by author **Jenny Mallin** on **14 December 2015**. Restaurateur and columnist **Rakhi Purnima Dasgupta** chaired the session and facilitated an interactive session with the author.



## Celebration / Observance of International / World Days / Weeks

\* On **18 May 2015** VMH celebrated **International Museum Day** with a panel discussion on **The Role of Museums in Creating a Sustainable Society**, which was also the theme for this year, as declared by the International Council of Museums (ICOM). The panellists were young friends of the Victoria Memorial Hall from different colleges/universities.

\* **World Environment Day** was observed and celebrated on **5 June 2015** with the following programmes:

❶ Planting of saplings by staff members of VMH

❷ The **Activity Club** organised **attractive workshops** with the children aged 12 to 18 years-

❸ **Bottle Gardening** - the children learned how to make miniature garden with the use of different discarded materials like bottles, containers etc.

❹ **Natural Colour Making** - two patuas Sanawar Chitrakar and Roopsha Chitrakar from Pingla, Mednipur taught how to make natural colours out of plants, fruits, flowers which may then be used for different colouring purposes. These two events were held with the support of banglanatak dot com.

\* VMH celebrated **International Yoga Day, 21 June 2015** with the following programmes:

❶ A Yoga camp was organized in the garden with **Friends of Victoria Memorial Hall** in the morning. **Shri Trilochan Singh, IAS**, Additional Chief Secretary to the Governor of West Bengal graced the occasion.

\* VMH also celebrated **World Music Day (21 June)** with the launch of *Melody in the Park*, soothing channel music for visitors in the Victoria Memorial Gardens.

\* VMH celebrated **World Tourism Day** with the following programmes:

❶ Free entry on **27 September 2015** for visitors to the Museums and the Gardens.

❷ Workshop on **Creating Puppets from Waste** for different School Children and Activity Club Members on **28 September 2015** in tune with the ongoing activities related to *Swachh Bharat Abhiyan*.

Artists **Subhashis Sen**, Secretary, **Taal-Betaal Puppet Theatre** along with his team **Kalyani Sen** and **Mithu Sarkar** conducted the workshop. Around 40 students from the following schools participated in the workshop:





✪ Apeejay School, Park Street; Birla Bharati School, Chowringhee High School; R.D Memorial High School; Silver Point School.

✪ An illustrated talk on **Responsible Wildlife Tourism** by conservationist and wildlife photographer **Rajarshi Banerji** on **28 September 2015**.

\* VMH celebrated **World Heritage Week (19-25 November 2015)** with the following events:

✪ VMH and **Banglanatakdotcom (BNC)** organized a series of events highlighting the great intangible heritage of Bengal in the areas of folk art and music showcasing handcraft traditions of

Bengal, hands-on workshops for visitors, showcasing of folk performing arts on all days from **19 to 25 November 2015**.

✪ VMH organised a special inaugural music and dance show by '**Bengal folk Ensemble**' on **19 November 2015** in association with BNC.

✪ During the Heritage week, VMH in collaboration with Murshidabad Heritage Development Society organized an event s on **23 November 2015** showcasing the **Heritage of the Sheherwalis from Murshidabad**, celebrating the resurgence of 17<sup>th</sup> century community.





## Swachh Bharat Mission Activities



1. The interesting works resulting from the Poster Making Workshop held on the lines of *Swachh Bharat Abhiyan* on 23 March 2015, numbering 21 in all, have been put up on display in the Central Hall of VMH from **6 April 2015**.
2. As a further step in the *Swachh Bharat Abhiyan* a Composting Machine - 'Foodie' was commissioned in the Victoria Memorial premises on **4 February 2016**. Presented to VMH by Balmer Lawrie & Co. Ltd. as part of their CSR programme, was inaugurated in the presence of **Prabal Basu**, Chairman & Managing Director, **Manjusha Bhatnagar**, Director (HR & CA), **K Swaminathan**, Director Services of Balmer Lawrie & Co. Ltd and **H.P. Budhia**, President, Friends of the Victoria Memorial Hall. VMH also invested in the project by erecting a fabricated weather-proof enclosure to house the machine.





## Activity Club for Young Friends



1. A special art workshop with members of the Activity Club on the works of **Abanindranath Tagore** in the context of the Abanindranath Tagore exhibition was held on **6 April 2015**.

The workshop was conducted by **Ruchira Das**, Founder, Think Arts. About 25 students from Chowringhee High School, Loreto Day School, Dharamtala and Modern High School for Girls participated in the workshop.

2. As a sequel to **Earth Day** (22 April) the Activity Club of VMH in association with *Bichitra Pathshala* screened a selection of short student-films on cleanliness and environment related issues on **27 April 2015**. The programme was held on the lines of *Swachh Bharat Abhiyan* to spread the message of clean and green India. **Sushmita Pandit**, Executive Member of *Bichitra Pathshala* facilitated the interactive session. The event was attended by Activity Club members from the following schools: Apeejay School, Park



Street, Chowringhee High School, Sailendra Sircar Vidyalaya, The Oriental Seminary for Boys.

3. The Activity Club of VMH organized a special **Paper Pulp workshop** on **3 August 2015** in tune with the ongoing activities related to *Swachh Bharat Abhiyan*. Artists **Subhendu Sarkar**, **Debnath Biswas** and **Swarnendu Sarkar** conducted the workshop.

Around 70 Students from the following schools participated in the workshop: Apeejay School, Park Street; Aulad Hussain Islamic Academy; Chowringhee High School; Delhi Public School, New Town; Lakshmipat Singhania Academy; Modern High School for Girls; R.D Memorial High School; Silver Point School.

4. VMH in collaboration with Child Rights and You (CRY) celebrated **Children's Day, 14 November 2015** with the following events:

- ❖ Photography Exhibition on the terrace in front of the main building.
  - ❖ Painting on canvas by the Children from CRY under the guidance of eminent artist **Shri Hiran Mitra**.
  - ❖ An audio-visual presentation related to children's rights and child labour projected on the eastern facade of the VMH building.
5. VMH and **The Seagull Foundation for the Arts** in association with **Kolkata Police** organized a **Golpo Mela – The Peaceworks Storytelling Festival**, as a part of the **Children's Day** on **18 November 2014**. About 700 under-privileged children attended the festival.



#### The programme included:

- ❖ Stories from around the world by master storytellers **Deeptha Vivekananda & Nisha Abdulla** of Ever After Learning from Bangalore, specially invited for this event by VMH
- ❖ Storytelling by children from *Sarva Shiksha Abhiyan*, *Nabadisha* and non-formal schools
- ❖ Open air art workshop
- ❖ Games stalls
- ❖ Display of art and craft by children

#### In-House Staff programmes/ Knowledge Sharing Training Programmes

1. The **ninth session** of the **Knowledge Sharing Programme** for the staff of VMH

held on **12 October 2015**. First, there was an overview by **Dibakar Karmakar** of Restoration Unit, VMH on **Conservation of Oil Paintings – Some Advanced Techniques** based on his experiences as part of the Indian Conservation Fellowship Programme in SRAL, The Netherlands, earlier this year.

This was followed by a report on **“The Restoration Project at Presidency University, Kolkata”** done by the Restoration Unit of Victoria Memorial Hall. The report was presented by **Santi Majee**, Restoration Assistant.

2. The **tenth session** of the **Knowledge Sharing Programme** for the staff of

VMH held on **30 November 2015**. The theme of presentation was

**“Collection Stewardship, Interpretation and Audience Engagement”**.

It was an overview by **Shri Subhendu Banerjee**, Conservation Assistant, Conservation Unit, based on his experiences in Chicago as part of the Vivekananda Memorial Programme for Museum Excellence (VMPME) 2015 - 2016.

3. An in-house **Fire Safety Awareness Programme** was held on **22 February 2016** for the staff of VMH. The programme conducted by **Saroj Bag**, Station Officer, West Bengal Fire & Emergency Services, Govt. of West Bengal comprised a theoretical session followed by a practical session demonstrating how to combat and put out different kinds of fires.



## Other Events

1. VMH in collaboration with Kolkata Sukriti Foundation organized an evening featuring **Songs of the Soil on Communal & Religious Harmony** on 10 April 2015. Participants were **Amar Pal**, **Baul Samrat Purna Chandra Das**, **Baul Dibyendu Das**, **Shibabrata Karmakar**, **Bhromara Folk Academy**, **Jainal Fakir**, **Sukia Begum**, with linking narration by **Bhabesh Das** and **Dr Ananda Lal**.

2. **India Today Safaigiri Awards 2015** for the **Cleanest Monument in India** has been awarded to Victoria Memorial Hall, Kolkata. The Secretary & Curator received the award from the **Hon'ble Prime Minister of India** on 2 October 2015 in New Delhi.

Subsequently, VMH organized a felicitation programme on 12 October 2015 to acknowledge, encourage and felicitate the efforts of the employees and other workers from the external agency whose sincere and regular commitment could make this possible.

3. VMH and **ITC Sangeet Research Academy** organised the **Inaugural Event** of the three-day **ITC Sangeet Sammelan Kolkata** on 4 December 2015. The inauguration by **Sanjiv Puri** of ITC followed by separate recitals by **Dr. L Subramaniam** (violin), **Subhankar Banerjee** (tabla) and **Ajoy Chakrabarty** (vocal) along with their own musical accompanists.

4. VMH in collaboration with **Calcutta Debating Circle** and **Kolkata Sukriti**

**Foundation** organized a panel discussion on **Is History an Academic Antique?** on 11 December 2015, as the inaugural event of the **Festival of the Spoken Word 2015**. The panellists were: **Jawhar Sircar**, CEO **Prasar Bharati**; **Rudrangshu Mukherjee**, Vice Chancellor, **Ashoka University**; **Pawan Verma**, author; **Samita Sen** of **Jadavpur University** and **Sudipta Sen**, **University of California, Davis**.

The discussants were visiting students from six international universities and national institutions along with eminent citizens of Kolkata. The panel discussion was moderated by **Pradeep Gooptu** of **Calcutta Debating Circle** and **Raju Raman**, **Programme Consultant** of VMH.

5. On 12 January 2016, on the occasion of **International Youth Day**, VMH in collaboration with **Diksha Manjari** organized an evening of **Indian Classical Dance & Music** by the students of **Diksha Manjari**. Legendary actor **Amitabh Bachchan** was the **Chief Guest** and former Indian cricket captain **Sourav Ganguly** was the **Guest of Honour**.



6. VMH co-hosted a segment of the **7<sup>th</sup> Apeejay Kolkata Literary Festival 2016** on 15 and 16 January 2016 with **Literary Afternoons with Celebrated Writers**

from India and abroad.

7. The **5<sup>th</sup> Kolkata Literary Meet 2016** was held at VMH from **21 – 26 January 2016** with 60 sessions. Some of the highlights were:

❖ The Kolkata Literary Meet was formally inaugurated by signing of a canvas by **Soumitra Chatterjee** and **Samaresh Majumdar** in presence of **Kaushik Chatterjee**, Group Executive Director (Finance & Corporate), Tata Steel, Kolkata. The inaugural session was followed by ***Kabuliwala***: A performance in Pashto by students of Kabul University and followed by a session **History and Fiction** with **Supriya Chaudhuri**, **Amitav Ghosh** and **Mukul Kesavan** in conversation with **Jayanta Sengupta**.



❖ The festival was attended beyond capacity on all days. The distinguished participants included noted film personalities, actors, music directors and film makers, singers, authors, writers, poets, activists, academicians, media personalities, journalists, historians from India and abroad. Just to mention a few: Abhinav Bindra, Amartya Sen, Amish Tripathi, Barkha

Dutt, Devdutt Patnaik, Derek O'Brien, Gopalkrishna Gandhi, Imtiaz Ali, Javed Akhtar, Jairam Ramesh, Ketaki Kushari Dyson, Kiran Nagarkar, Mehr Tarar, Nayantara Sehgal, Rajdeep Sardesai, Rupert Featherstone, Ruskin Bond, Sandip Roy, Sharmila Tagore, Shirshendu Mukhopadhyay, Soumitra Chatterjee, Srijit Mukherji, Sugata Bose, Swapan Dasgupta, Tabu, Zoya Akhtar

8. Victoria Memorial Hall organized a live programme titled **Tagore & We**, a special musical showcase on **29 February 2016** featuring acclaimed exponents of music **Sourendro** and **Soumyojit**, **Rekha Bhardwaj** and **Srabani Sen**.







## Visits by School Children

The Education Unit attended to 239 schools in formal group tours, consisting of 18,605

students visiting from all over India during the year 2015-16.



## Caretaker Unit

The Victoria Memorial Hall comprise an area of 57 acres approx which includes the Garden, Building, Ponds, Pathways, benches, Trees, shrubs, hedges and Nursery Garden for growing new plants for plantation. Besides the maintenance of above, the following works are done:

1. Maintenance of Gardens/ Lawns of the Victoria Memorial. Growing of seasonal flowers, decorative plants etc.
2. Day to day maintenance of the entire V.M. building including the Statues, Terraces, Staircases (exterior and interior) floor area from upstairs to down, terraces, quadrangles rain water drainage system etc.

The unit also coordinates with ASI, CPWD and NBCC in their works of maintenance and repair of Building and Garden and modernisation of Galleries etc.

# Documentation Unit

## Activities :

- Provided assistance to 28 (Twenty-eight) scholars from India and abroad regarding their queries related to museum artefacts, including image requests for scholarly publications.
- Digitization and Computerized entry of the entire collection of VMH through JATAN Database is going on and total 2800 no. were entered into the database.

## Outreach Activities :

1. As part of the Outreach Programme, the exhibition - Magnificent Heritage of India as seen by the Daniells, from the collection of VMH was organized in collaboration with Surat Municipal Corporation at Science Centre, Surat, Gujarat. The exhibition was inaugurated on 24 June 2015 by Shri Niranjan Zanzmera, Hon'ble Mayor, Surat.
2. As part of the Outreach Programme, the exhibition - Magnificent Heritage of India as seen by the Daniells, from the collection of VMH was organized in collaboration with State Museum, Lucknow, Uttar Pradesh. The exhibition was inaugurated on 31 July 2015 by Arun Kumari Kori, Hon'ble Minister of State for Culture and Women Welfare (Independent Charge) in presence of Dr. A. K. Pandey, Director, State Museum, Lucknow, Nitish Kumar Das, Administrative Officer, VMH and Gholam Nabi, Head, Documentation Unit, VMH. The exhibition was on view till 31 August 2015.
3. As part of the Outreach Programme, the exhibition - The First War of Independence: Images of the Sepoy Mutiny of 1857 from the collection of VMH was organized in collaboration with and at the Odisha State Archives, Bhubaneswar. The exhibition was

inaugurated on the occasion of Kranti Divas, i.e. on 9 August 2015 by Ashok Chandra Panda, Hon'ble Minister, Tourism & Culture, Government of Odisha, in presence of Ranjit Mohanty, Director, Culture, Sushil Kumar Das, Director, I & P.R. Deptt., Dr. R. N. Behra, Sr. Technical Director, NIC, and Dr. Bhagyalipi Malla, Superintendent, Odisha State Archives. The exhibition was on view till 9 September 2015.

4. VMH participated in the 19<sup>th</sup> National Exhibition organised by Central Calcutta Science and Culture Organisation for Youth from 9 - 13 September 2015 at Netaji Maidan, Baranagar, Kolkata.
5. VMH participated in the 28<sup>th</sup> Bishnupur Mela from 23-27 December 2015 at Mandir Nagari, Bishnupur, Bankura by presenting an exhibition Glimpses of Calcutta by eminent photographer Sunil Dutt.

## Object of the Month :

1. A painting by W. C. Horsley from the collection of Victoria Memorial Hall titled Going to the Front and purchased through Lord Curzon in 1921 was put out on display in the Entrance Hall from 26 May 2015 as Object of the Month. The painting depicts Indian troops being put on a train for active service in Afghanistan in 1878.
2. An original Album Sundhya (1851) with pictures by Mrs S.C. Belnos along with an exhibition titled Morning Prayer of Brahmins featuring selected prints from the Album depicting yoga postures was displayed in the Central Hall of the Memorial on the occasion of International Yoga Day 2015 on 21 June 2015.
3. Turban of Maharaja Nandkumar from the collection of Victoria Memorial Hall was put



out on display at Prince Hall from 5 August 2015 as Object of the Month.

4. A painting by Somnath Hore titled Crowd from the collection of Victoria Memorial Hall was put out on display in the Prince Hall on 30 September 2015 as a tribute to the artist on the occasion of the 10<sup>th</sup> anniversary year of his death. It was on view for the public from 1 October 2015, the actual date of death of the artist in the year 2006.
5. Dr. Bhimrao Ramji Ambedkar, a painting by Isha Mohammad from the collection of Victoria Memorial Hall was put out on display in the Prince Hall on 26 November 2015, the date on which the Indian Constitution was adopted and also to commemorate the 125<sup>th</sup> Birth Anniversary Year of Dr. B. R. Ambedkar. The painting was on view for the visitors from 27 November 2015.
6. On 30 December 2015 an oil painting portrait of Rudyard Kipling by Sir Philip Burne-Jones from the collection of Victoria Memorial Hall was put on display in the Prince Hall on 30 December 2015, on the occasion of the 150<sup>th</sup> birth anniversary of the poet and novelist, Rudyard Kipling. The painting, which was commissioned by Lord Curzon in 1914, was on view for the visitors from 31 December 2015.
7. Object of the Month – display of an oil painting portrait of Swami Vivekananda by Atul Bose, from the collection of Victoria Memorial Hall in the Prince Hall on 28 January 2016 on the occasion of the 153<sup>rd</sup> birth anniversary year of Swamiji. The painting was presented to VMH by Bengal Immunity in 2003, was on view for the visitors.
8. Lady Holding a Fan, a water colour by Sunayani Devi from the collection of Victoria Memorial Hall was put out on display at Prince Hall from 5 March 2016 as Object of the Month.

## Conservation Unit

- C 968- Captain William Cornwallis Harris's album of wild animals – an album containing 30 pictorial plates and folios containing text matters. Work in continuation from previous year, i.e. 2014-15. Fumigation, sterilization and conservation of remaining 11 folios including 2 coloured plates of the album completed.
- ❖ Album titled The Sundhya or Daily Prayers of the Brahmins (containing Plates No. R 9592-9615) – 47 Folios completed including 24 plates (Colour Litho). Album returned to Store after conservation.
- ❖ Status recording of artifacts from RBS collection – 1080 no. of status sheets completed. Members from Restoration Unit also gave inputs in preparation of status report.
- ❖ Conservation of 2 nos. of Oriya palm leaf manuscripts containing 17 and 11 folios respectively.
- ❖ Conservation of 2 copper-based sculptures.
- ❖ Conservation of Manuscript Gita Govinda (R 9279) by Jayadeva – 10 folios conserved. Work in progress.
- ❖ In-situ chemical conservation of 108 nos. of metal items in display in the Central Hall and Prince Hall.
- ❖ In -situ conservation of Miniature Paintings on paper – 11 items.
- ❖ **Visit to galleries and stores:**
  - Status recording of 7 (Seven) artifacts from Calcutta Gallery by the conservation team.
- ❖ Technical assistance to other organizations-
  - Chemical Conservation of 12 Marble Busts and 4 Marble Urns at Raj Bhavan, Kolkata.

# Restoration Unit

## 1. CURATIVE RESTORATION

Objects from VMH collection :

Oil paintings restored : 10

Frames conserved : 4

## 2. PREVENTIVE RESTORATION TREATMENT

Objects from VMH collection :

Oil paintings : 10

1) Title- *Going to the Front* -by Horsley (Before & after treatment).



2) R.3077 - Title - *Death of Tipu Sultan* (Artist: H. Singleton) (Before & after treatment).



3) R.6860 - Title - *Portrait of B.P. Banerjee* (Before & after treatment)



Before treatment



After treatment



- 4) C.1308 - Title - *Sir Philip Francis, K.B. (1740-1818)*.  
Copy by W.E. Menzies from the painting by James Lonsdale in the  
National Portrait Gallery, London.



- 5) R.10693 - Title - *Portrait of Ambedkar* (Artist: Isha Mohammad) (Before & after treatment.).



- 6) C.1013 - Title - *Rudyard Kipling* (Artist - Sir Philip Burne-Jones) (Before, during, after)



- 7) R.9084 - Title - *Swami Vivekananda* (Artist - Atul Bose) (Before and after treatment).



Restoration work started of two (2) oil paintings in March 2016 - 1) C.187 – Title - *Duke of Edinburgh* (Artist: W. Muir White) 2) C.179 – Title - *State Entry into Delhi* (Artist: R.T. Mackenzie)

### Miscellaneous other restoration works done as follows:

From January 2016 up to March 2016, prepared condition reports on Rabindra Bharati Society Collection of art objects by all staff of Restoration unit.

Besides, restoration of 4 oil paintings of Presidency University done during June-July 2015



1. Title - *Derozio* (Artist: F.A. Meixeira) (Before and after treatment)



2. Title – *Subhas Chandra Bose as a Young Student* (Artist: Bikash Bhattacharjee) (Before and after treatment)





3) Title - *Rabindra Nath Tagore* (Artist - Ramen Chakroborty) (Before and after treatment)



4) Title - *Principal J.C. Sutcliffe, M.A. (Cantab), Professor, Hindu College* (Before and after treatment)



#### In-house restoration of artefacts for Object of the Month exhibition



R. 10692 – Title – Somnath Hore, *Crowd* (Before and after treatment)

## Rajbhasha

Victoria Memorial Hall encourages use of Hindi in day to day official work as a part of Official Language Policy and takes several measures such as organising Hindi Workshops, Hindi Training, Hindi Week etc. During the year under review, following programmes were undertaken for progressive use of Hindi in the VMH:

1. Shri Ram Narayan Saroj, Dy. Director (O. L.) conducted Hindi workshops on noting and drafting in Hindi in the Memorial on 6.06.2015, 7.12.2015 and 14.03.2016. In the workshops, staff members practiced noting and drafting in Hindi and acquainted with the Annual program for the year in respect of Hindi.
2. The Memorial observed 'Hindi Saptah' from 14<sup>th</sup> September to 20<sup>th</sup> September 2015 and organized a number of events including competitions in Hindi. More than 70 staff Members/officers participated in the competitions and 42 staff members got prizes for their excellence in the competitions including a quiz contest in Hindi.
3. The Memorial organized a special lecture in Hindi on History of Calcutta on 15 September 2015, delivered by Shri Gholam Nabi, head of the Documentation Unit of VMH.
4. Captions and other details of the objects, displayed in the galleries of the VMH, were prepared in Hindi also for the visitors.





# Visit of dignitaries

A large number of dignitaries visited VMH during the year. Notable among them were

Sl.No.	Date of Visit	Visitor
1.	17 April 2015	<b>HE Mr. Chen Hao, the Governor of Yunnan Province of the People's Republic of China</b> to Kolkata along with other delegates
2.	5 May 2015	Deputy Chief of the Mission of United States <b>Michelle Pelletier</b> accompanied by US Consul General in Kolkata <b>Helen La Fave</b> , Public Affairs Officer <b>Andrew Posener</b> , Assistant Public Affairs Officer <b>Greg Pardo</b>
3.	13 May 2015	<b>Brigado Lezcano Briotos</b> , Charge D'Affaires, Embassy of Paraguay, New Delhi.
4.	1 June 2015	<b>Parliamentary Standing Committee.</b>
5.	15 June 2015	<b>Chinese Army Delegation</b> consisting of 10 delegates
6.	7 July 2015	His Excellency <b>Shri Balramji Dass Tandon</b> , Governor of Chhattisgarh.
7.	7 July 2015	<b>Dr. Mahesh Sharma</b> , Minister of State (Independent Charge), Ministry of Culture, Ministry of Tourism, Ministry of Civil Aviation.
8.	2 August 2015.	<b>Mr Roduit Gilles</b> Minister and Dy Head of Mission, Embassy of Switzerland in India.
9.	7 August 2015	<b>H.E. Md Latiful Haider</b> , ndc, psc Additional Director General, Region Commander, North-East Region, Sarail, Border Guard Bangladesh along with 10 SHIPKS members and 19 member Bangladeshi Delegation comprising officials of Ministry of Home Affairs, Ministry of Foreign Affairs and Border Guard Bangladesh.
10.	3 October 2015	Three member Thai delegation from the South Asia and Central Asia Division, Department of South Asian, Middle East and African Affairs, Ministry of Foreign Affairs, Government of Thailand.
11.	5 December 2015	<b>Ambassador of Tanzania</b> to India along with other officers
12.	8 December 2015	<b>Ambassador of Romania</b> to India
13.	26 December 2015	<b>Hon'ble Ambassador of the Republic of Niger in India His Excellency Mr. Ali Illiassou</b> accompanied with his guest
14.	7 January 2016	<b>H.E. Mr Hyun Cho, Ambassador of Republic of Korea</b> along with other dignitaries
15.	10 February 2016	Group of <b>British Academics</b> from the <b>University of Glasgow</b>
16.	17 February 2016	<b>Alan Gemmell</b> , Senior British Council Officer along with his team
17.	18 February 2016	<b>H.E. Mr Niankoro Yeah Samake</b> , Ambassador of the Republic of Mali to India along with <b>Gaurav Goenka</b> , Hon. Consul of the Republic of Mali in Kolkata.
18.	18 February 2016	Visit of <b>Minister of State and Youth Affairs Bangladesh</b>
19.	23 February 2016	<b>Irina K. Bashkistrova</b> , Consul General of the Russian Federation in Kolkata
20.	23 February 2016	Five member Army delegation from the United States of America along with Indian Army personnel
21.	11 March 2016	<b>H.E. Mr. Petko Doykov</b> , Ambassador Extraordinary and Plenipotentiary of the Republic of Bulgaria to the Republic of India

## Visitors

Garden	14,90,146
Museum: Indian	17,54,949
Museum: Foreigners	28,526
Son-et-lumiere	9,827
Students of 239 School [Free entry]	18,605
<b>TOTAL</b>	<b>33,02,053</b>

\* These figures are exclusive of the number of military personnel and VIPs.





# Revenue Earning, Visitors' Facilities and Publications

Revenues generated internally

Sl. No.	Sources	Amount
1.	Museum tickets	₹4,08,04,220
2.	Garden tickets	₹1,62,20,840
3.	Son-et-Lumiere	₹1,65,850
4.	Sale of Publications	₹2,52,670
<b>Total</b>		<b>₹5,74,43,580</b>

## Publications / Souvenir items

- ❖ Juco Bag
- ❖ Jute Bag
- ❖ Cloth Bag
- ❖ Newsletter
- ❖ Brochures/Leaflet containing information on galleries, objects and exhibitions were brought out for free distribution among visitors.

## Visitor facilities

- ❖ The toilet block for visitors near the VMH Canteen was renovated.
- ❖ Benches of the garden have been repaired and painted.



# Modernization Programme

The Victoria Memorial Hall has undertaken – with financial assistance from the Ministry of Culture – a comprehensive programme of modernizing and upgrading its galleries and storage areas. This is the first such comprehensive scheme of modernization in the history of the Memorial, and it addresses issues of conservation of the historical monument in terms of a long-term building plan; modernization of the display systems, the illumination, climate control, security surveillance, the storage systems, the laboratories and the library in tune with international best practices; rationalization and optimization of the space within the monument to provide for an enhanced

experience for visitors; branding, promotion, and sale of merchandise through creation of a state-of-the-art museum shop, and many others. One key aspect of the modernization programme is the shifting of the administrative and accounts offices from the VMH building to a renovated office block in the southeast corner of the campus, in order to free up space in the museum building for more display. This shifting was completed in 2014, which also witnessed the beginning of work on the construction of a renovated security enclosure and a modern museum shop on either side of the northern entrance of the VMH building.



## Vacancy Position as on 31.03.2016

Post	Sanctioned strength	Men in Roll	Vacant post
Group A	7	2	5
Group B	3	2	1
Group C	43	20	23
Group C (MTS)	122	81	41
Total	175	105	70



## Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Victoria Memorial Hall, Kolkata for the year ended 31 March 2016

We have audited the attached Balance Sheet of the Victoria Memorial Hall, Kolkata, as at 31 March 2016, the Income and Expenditure account and Receipts and Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Rule 12 of Victoria Memorial (2nd Amendment) Rule 1973 under section 5(2) (e) of Victoria Memorial Act, 1903. The audit has been entrusted for the period upto 2017-18. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - i. We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit;
  - ii. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance, Government of India.
  - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Victoria Memorial Hall, Kolkata, as required under Rule 12 of Victoria Memorial (2<sup>nd</sup> Amendment) Rule 1973 under section 5(2) (e) of Victoria Memorial Act, 1903, in so far as it appears from our examination of such books.

We further report that

### Comments on accounts

#### A. Balance Sheet

##### 1.1 Liability

##### 1.1.1 Current Liability & Provisions (Schedule 7): ₹ 66.81 lakh

The above head remained overstated by ₹0.27 lakh (Security Deposit ₹0.06 lakh and Earnest Money ₹0.21 lakh) as the amount of liabilities under both the heads were retained for more than 3 years and the amounts remained unclaimed for. Since, the liabilities have not been disposed of and the amount of liabilities should

be treated as liabilities no longer required, the amount of ₹0.27 lakh need to be transferred to Capital Fund. Non-transfer of the amount of ₹0.27 lakh to Capital Fund resulted in understatement of Corpus/Capital Fund by ₹0.27 lakh.

## **1.2 Assets**

### **1.2.1 Fixed Assets acquired out of Govt. Grant (Schedule 8) ₹1902.32 lakh**

The above head remained overstated by ₹31.87 lakh due to wrong capitalisation of revenue expenditures incurred under Annual Maintenance head which was included with the total addition of ₹141.66 lakh shown under the head 'Land and Buildings'.

Inclusion of revenue expenditure (maintenance charges) of ₹31.87 lakh with the Fixed Assets resulted in overstatement of Capital Fund by ₹31.87 lakh.

## **B. General**

### **2.1 Depreciation (Schedule-8) : ₹841.34 lakh**

The Hall had charged excess depreciation of ₹2.89 lakh (@10% on ₹25.76 lakh and @5% on ₹6.11 lakh) on the Repair and Maintenance works amounting to ₹31.87 lakh which was wrongly capitalised during 2015-16.

2.2 The Organization had exhibited total value of Land and Buildings ₹1157.28 lakh, without segregating the Land and the Building. It should have been separately disclosed either under 'Leasehold Land' or 'Freehold Land' as per the guidelines of the Common Format of Accounts. A disclosure should have been made showing nature of land. Despite mention in the previous year's Management letter no rectificatory measure was taken by the Organization.

2.3 Despite mention in previous years' Audit Report the Organization had not provided for the liabilities towards gratuity and leave encashment for ₹166.11 lakh and ₹113.85 lakh respectively in 2015-16 as per actuarial valuation.

2.4 The Organization had booked accrued interest of ₹111.44 lakh for Earmarked Fund and ₹72.65 lakh for Other Funds respectively as Current Assets, Loans and Advances (Schedule-11) in 2015-16 without obtaining any certificate from the Allahabad Bank.

2.5 General Provident Fund balances in five accounts amounting to ₹0.24 lakh were lying unpaid for more than five years despite mention in previous years Management letter.

## **C. Grants-in-Aid**

The VMH receives grants from Government of India. In 2015-16, VMH had received total grants of ₹4701.68 lakh (Plan ₹4019.18 lakh and Non-Plan ₹682.50 lakh including receivable grant of ₹90.00 lakh of previous year 2014-15). Out of the total grants (₹4701.68 lakh), VMH had spent ₹1618.82 lakh (Plan ₹846.90 lakh and Non-Plan ₹771.92 lakh) leaving net unspent balance of ₹3082.86 lakh (Plan ₹3172.28 lakh and Non-Plan (-) ₹89.42 lakh).

The unspent balance under Plan head also included the advances paid to different agencies and the excess expenditure under Non-Plan head was met out of the internal revenue of the VMH.

## **D. Net Effect**

The Net Effect of the comments given in the preceding paragraph is that the Asset and Liabilities were overstated by ₹31.87 lakh as on 31 March 2016.

## **E. Management Letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the



Victoria Memorial Hall, Kolkata through a management letter issued separately for remedial/corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in the Annexure to this Separate Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.
- i. In so far as it relates to the Balance Sheet, of the state of affairs of the Victoria Memorial Hall, Kolkata as at 31 March 2016 and
- ii. In so far as it relates to Income and Expenditure Account of the Surplus for the year ended on that date.

**For and on behalf of the C&AG of India**

Place: Kolkata

Date: 03.02.2017

  
**Reena Saha**  
 Principal Director of Audit  
 (Central) Kolkata

## Annexure

### A Adequacy of Internal Audit System

Internal audit is conducted by a Chartered Accountant Firm. No Internal Audit Manual exists.

### B. Adequacy of Internal Control System

Internal Control System was inadequate in view of the following:

- (i) Fixed Assets were not covered by any insurance including fire insurance in respect of the buildings against unforeseen calamities.
- (ii) As per Rule 194 of the GFR, Libraries having less than 20000 numbers of books should conduct physical verification of books on yearly basis. However, no such physical verification of books was conducted by the Organization as the physical verification was conducted upto February 2016 instead of yearly basis, i.e., upto March 2016.
- (iii) No certificate of physical verification of Cash was noticed in the cash book for the period 2015-16 in accordance with Rule 13(iv) of Receipts & Payments Rules.
- (iv) Register of fixed assets is not in accordance with GFR-40.
- (v) Physical Verification of Assets was not conducted in 2015-16.

### C. Physical verification of Fixed Assets/Inventory

The Organization had exhibited total Fixed Assets of ₹1722.38 lakh in Schedule-8 but no physical verification on Fixed Assets had been conducted in 2015-16 except for library books and art objects. As such actual existence of all Fixed Assets could not be verified in audit.

### D. Regularity in payment of statutory dues:

The Hall was regular in payment of Statutory Dues.

# **VICTORIA MEMORIAL HALL, KOLKATA**

## **Financial Statements For The Central Autonomous Bodies Relating To The Year 2015 - 2016**

**(NON-PROFIT ORGANISATIONS AND SIMILAR INSTITUTIONS)**







## Contents

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# BALANCE SHEET





# FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity VICTORIA MEMORIAL HALL, KOLKATA  
BALANCE SHEET AS AT 31.03.2016

(Amount - Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND	1	1000868093.72	572523178.70
RESERVES AND SURPLUS	2	0.00	0.00
EARMARKED / ENDOWMENT FUNDS	3	162624902.94	149667802.13
SECURED LOANS AND BORROWINGS	4	0.00	0.00
UNSECURED LOANS AND BORROWINGS	5	0.00	0.00
DEFERRED CREDIT LIABILITIES	6	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	7	6681419.00	13955778.00
GENERAL PROVIDENT FUND	7A	34055261.27	31895004.27
<b>TOTAL</b>		<b>1204229676.93</b>	<b>768041763.10</b>
<b>ASSETS</b>			
FIXED ASSETS	8	442989650.29	401381330.29
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	151463453.94	134511250.13
INVESTMENTS - OTHERS	10	308645206.00	119213730.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	267076105.43	81040448.41
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		0.00	0.00
GENERAL PROVIDENT FUND	7A	34055261.27	31895004.27
<b>TOTAL</b>		<b>1204229676.93</b>	<b>768041763.10</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

'Plan' & 'Non-Plan' have been specified in Schedules.  
Figures within bracket indicates minus figures.

Nivedita Ray Chowdhury  
2.8.16  
Accounts Officer

24/5/16  
Administrative Officer

For SEN & RAY  
Chartered Accountants  
Firm Regn. No. 302647E  
(S. K. Das Gupta)  
Partner  
M. No. 05103

Secretary & Curator

# INCOME & EXPENDITURE ACCOUNT





FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity VICTORIA MEMORIAL HALL, KOLKATA

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31.03.2016

		(Amount - Rs.)	
INCOME	Schedule	Current Year	Previous Year
Income from Sales / Services	12	128799.00	2124.00
Grants / Subsidies	13		
Plan			
Non-Plan			
Fees / Subscriptions	14	13000000.00	49678000.00
Income from Investments (Income on Invest from earmarked/endow. Funds transferred to Funds)	15	76500000.00	66200000.00
Income from Royalty, Publication etc.	16	57215910.00	33300652.00
Interest Earned	17	0.00	0.00
Other Income	18	252670.00	237740.00
Decrease in stock of Finished goods and works-in-progress	19	2609931.70	13464136.00
		2474907.00	1009586.50
		(1,35,925.66)	471319.10
<b>TOTAL (A)</b>		<b>292536292.04</b>	<b>164363557.60</b>
EXPENDITURE			
Establishment Expenses	20	69679296.00	70691636.00
Other Administrative Expenses etc.	21	13548718.02	19480417.00
Expenditure on Grants etc. (Plan)	22	40559478.00	54579019.00
Assistance to Other Organisation	22A	1000000.00	0.00
Interest	23	0.00	0.00
Depreciation (Net Total at the year-end-corresponding to Schedule 8) marked (A) in Schedule 8		8874844.00	8169956.00
<b>TOTAL (B)</b>		<b>133662336.02</b>	<b>152921028.00</b>
Balance being excess of Income over Expenditure (A-B)		158873956.02	11442529.60
Transfer to Special Reserve (Specify each)		0.00	0.00
Transfer to / from General Reserve		0.00	0.00
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		<b>158873956.02</b>	<b>11442529.60</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'.  
Figures within bracket indicates minus figures

For SEN & RAY  
Chartered Accountants  
Firm Reg. No. 30407E  
(S. & J. Ray Gupta)  
Partner  
M. No. 10103

Administrative Officer

Accounts Officer

Secretary & Curator

# SCHEDULES





**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE 1 - CORPUS / CAPITAL FUND:</b>	<b>Current Year</b>		<b>Previous Year</b>	
Balance as at the beginning of the year		572523178.70		336855007.10
Add: Transfer of Plan Grant for creation of Capital Asset		271918000.00		225000000.00
Add: Balance being surplus transferred from the Income & Expenditure Account		158873956.02		11442529.60
Add: Transfer of Retention Money		7452.00		0.00
<b>Total</b>		<b>1003322586.72</b>		<b>573297536.70</b>
Less: Depreciation on addition on fixed assets under plan head		2454493.00		774358.00
<b>BALANCE AS AT THE YEAR - END</b>		<b>1000868093.72</b>		<b>572523178.70</b>

<b>SCHEDULE 2 - RESERVES AND SURPLUS:</b>	<b>Current Year</b>		<b>Previous Year</b>	
<b>1. Capital Reserve:</b>				
As per last Account	0.00		0.00	
Addition during the year	0.00		0.00	
<b>Less: Transferred to Capital Fund as per comments of Audit</b>	0.00	0.00	0.00	0.00
<b>2. Revaluation Reserve</b>				
As per last Account	0.00		0.00	
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00	0.00	0.00	0.00
<b>3. Special Reserves:</b>				
As per last Account	0.00		0.00	
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00	0.00	0.00	0.00
<b>4. General Reserve:</b>				
As per last Account	0.00		0.00	
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00	0.00	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>		<b>0.00</b>

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS							(Amount - Rs.)
	Land Corpus Endowment Fund	Fund for the Office Accommodation	Conservation Fund Received From Taj Bengal	Remodelling of Gallery	Security Fencing	TOTAL	
						Current Year	Previous Year
a) <u>Opening balance of the funds</u>	73126915.13	24155523.00	156688.00	6587287.00	45641389.00	149667802.13	142835690.28
b) <u>Additions to the Funds:</u>							
i) Grants						0.00	0.00
ii) Income from investments made on account of funds							
iii) Other additions (specify nature)	5126449.91	2520254.00	13030.00	527079.00	3650827.00	11837639.91	9975020.42
c) <u>Deduction to the funds:</u>						0.00	
Gain/( Loss) on Foreign Exchange Fluctuation	1119460.90					1119460.90	(31,42,908.57)
<b>TOTAL (a+b)</b>	<b>79372825.94</b>	<b>26675777.00</b>	<b>169718.00</b>	<b>7114366.00</b>	<b>49292216.00</b>	<b>162624902.94</b>	<b>149667802.13</b>
c) <u>Utilisation/Expenditure towards objectives of funds</u>							
i) <u>Capital Expenditure</u>						0.00	0.00
- Fixed Assets						0.00	0.00
- Others						0.00	0.00
<u>Total</u>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
ii) <u>Revenue Expenditure</u>							
- Expenditure out of Govt. Grants						0.00	0.00
- Rent						0.00	0.00
- Others						0.00	0.00
- Other Administrative expenses						0.00	0.00
<u>Total</u>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ( c )</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET BALANCE FOR THE YEAR - END (a + b - c)</b>	<b>79372825.94</b>	<b>26675777.00</b>	<b>169718.00</b>	<b>7114366.00</b>	<b>49292216.00</b>	<b>162624902.94</b>	<b>149667802.13</b>

**Notes**

- 1) Disclosures shall be made under relevant heads based on conditions attaching to the grants.  
 2) Plan funds received from the Central / State Government are to be shown as separate funds and not to be mixed up with any other Funds.  
 Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE 4 - SECURED LOANS AND BORROWINGS:</b>	<b>Current Year</b>	<b>Previous Year</b>
1. Central Government	0.00	0.00
2. State Government (Specify)	0.00	0.00
3. Financial Institutions		
a) Term Loans	0.00	0.00
b) Interest accrued and due	0.00	0.00
4. Banks:		
a) Term Loans		
- interest accrued and due	0.00	0.00
b) Other Loans (specify)		
- interest accrued and due	0.00	0.00
5. Other Institutions and Agencies	0.00	0.00
6. Debentures and Bonds	0.00	0.00
7. Others	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

Note: Amounts due within one year

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS**

(Amount - Rs.)

	Current Year	Previous Year
1. Central Government	The total of the schedule be read as NIL	The total of the schedule be read as NIL
2. State Government (Specify)		
3. Financial Institutions		
4. Banks:		
a) Term Loans		
b) Other Loans (specify)		
5. Other Institutions and Agencies		
6. Debentures and Bonds		
7. Fixed Deposits		
8. Other (Specify)		
<b>TOTAL</b>		

Note: Amount due within one year

**SCHEDULE 6 - DEFERRED CREDIT LIABILITIES**

	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other assets	The Total of the Schedule be read as NIL	The Total of the Schedule be read as NIL
b) Others		
<b>TOTAL</b>		

Note: Amount due within one year



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS**

(Amount - Rs.)

	Current Year	Previous Year
<b>A. CURRENT LIABILITIES</b>		
1. Acceptances	0.00	0.00
2. Sundry Creditors:		
a) For Goods (Plan - 0.00, Non-Plan - 0.00)		
b) Others (Plan - 427581 Non-Plan -5949994)	6377575.00	13682877.00
3. Advance Received		
4. Interest accrued but not due on:		
a) Secured Loans / Borrowings		
b) Unsecured Loans / Borrowings		
5. Statutory Liabilities		
a) Overdue		
b) Others		
6. Other current Liabilities		
Retention Money	0.00	7452.00
Earnest Money	91045.00	69225.00
Security Money	212799.00	196224.00
<b>TOTAL (A)</b>	<b>6681419.00</b>	<b>13955778.00</b>
<b>B. PROVISIONS</b>		
1. For Taxation	0.00	0.00
2. Gratuity [Ref. Schedule 24 (12.1)]	0.00	0.00
3. Superannuation / Pension / F. Pension	0.00	0.00
4. Accumulated Leave Encashment [Ref. Schedule 24 (12.2)]	0.00	0.00
5. Trade Warranties / Claims	0.00	0.00
6. Others (Specify)	0.00	0.00
<b>TOTAL (B)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL (A+B)</b>	<b>6681419.00</b>	<b>13955778.00</b>

## VICTORIA MEMORIAL HALL, KOLKATA

General Provident Fund Accounts

Balance Sheet as on 31st March 2016

**SCHEDULE 7A**

LIABILITIES	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	ASSETS	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Member's Fund</b>				<b>Investment</b>			
As per last Account (Including last year surplus)	31895004.27			As per last Account		26601443.00	
				Add: Fresh Investment		0.00	
				Add: Reinvestment		0.00	
Add: Subscription	6381300.00			Less: Matured during the year		26601443.00	
						1388133.00	25213310.00
Add: Interest to Members' Account		38276304.27		Accrued interest on Investment			4782060.00
		2260482.00		Recoverable Advance As per last Account	2005738.00		
Less: Non-refundable withdrawal & final Settlement		40536786.27		Add: During the year	1039000.00		
		6761174.00	33775612.27	Less: Recovered during the year		3044738.00	
Balance of Income & Expenditure A/c				Receivable from BoT/Gol		1418200.00	1626538.00
As per last Account				Less: During the year		0.00	
Add: Surplus for the year		279649.00				0.00	
(Transfer to Income & Expenditure)			279649.00	Cash at Bank			2433353.27
			<b>34055261.27</b>				<b>34055261.27</b>



**VICTORIA MEMORIAL HALL, KOLKATA**  
 General Provident Fund Accounts  
 Income Expenditure Account for the year ended 31st March 2016

**SCHEDULE 7A**

EXPENDITURE	Amount (Rs.)	INCOME	Amount (Rs.)	Amount (Rs.)
Interest to Members Account	2260482.00	<b>Interest on Investment</b>		
Bank Charges	630.00	Actual during the year	83501.00	
		Add: Accrued interest during the year	2457260.00	
Excess of Income over expenditure	279649.00			2540761.00
	<b>2540761.00</b>			<b>2540761.00</b>



## VICTORIA MEMORIAL HALL, KOLKATA

### General Provident Fund Accounts

Receipts and Payments Accounts for the year ended 31st March 2016

#### SCHEDULE 7A

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
<b>Opening Balance</b>		Advance	1039000.00
Cash at Bank	869312.27	Non-refundable Withdrawals	5595000.00
Cheque in Hand	0.00	Final Settlement	1166174.00
Subscription	6381300.00	Investment	0.00
Refund of Advances	1418200.00	Bank Charges	630.00
Interest on Investment	83501.00	Cash at Bank	2433353.27
Accrued Interest	93711.00		
T.D.R Amount Matured	1388133.00	Cheque in Hand	0.00
	<b>10234157.27</b>		<b>10234157.27</b>



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 8 - FIXED ASSETS A1 (Acquired out of Govt. Grant out of Plan)**

(Amount - Rs.)

DESCRIPTION	GROSS BLOCK				DEPRECIATION						NET BLOCK		
	Opening Balance as on 01.04.2015	Additions during the year	Deductions during the year	Value as on 31.03.2016	Rate of Depreciation	Opening Balance as on 1.04.15	Adjustment for the year*	Depreciation on Opening Balance as on 01.04.2015	Depreciation on addition during the year	Depreciation for the year 2015-16	Closing Balance as on 31.03.2016	Value as on 31.03.2016	As at the Previous year end 31.03.15
A. FIXED ASSETS:													
1. LAND & BUILDINGS:	91583356.12	14166103.00		105749459.12	10%	44927804.12		4665595.00	1280295.00	5945895.00	59873294.12	54876165.00	46655952.00
2. PLANT MACHINERY & EQUIPMENT	2143738.62			2143738.62	15%	1554526.62		88382.00		88382.00	1642908.62	500639.00	589212.00
3. VEHICLES	1363795.00		282365.00	1081430.00	15%	882651.00	267218.00	72172.00		72172.00	687605.00	393625.00	481144.00
4. FURNITURE, FIXTURES	18511497.98	94905.00		18606402.98	10%	9197660.98	98018.00	931384.00	4745.00	838111.00	18035771.98	8570631.00	9313837.00
5. OFFICE EQUIPMENT	2304017.90	160883.00		2464900.90	15%	1136347.90		175151.00	10099.00	194250.00	1330997.90	1134303.00	1167670.00
6. COMPUTER / PERIPHERALS	9274035.98	216929.00		9490964.98	60%	8646782.98		376352.00	100326.00	476678.00	9123460.98	367504.00	627233.00
7. ELECTRIC INSTALLATIONS	5117015.42			5117015.42	10%	3410566.42		170645.00		170645.00	3581211.42	1535804.00	1706449.00
8. LIBRARY BOOKS	6682491.52	270045.00		6952536.52	10%	3345235.52		273727.00	13502.00	287229.00	3632452.52	2720084.00	2737268.00
9. TUBEWELLS & W. SUPPLY	541916.00			541916.00	10%	383857.00		15006.00		15006.00	401463.00	140453.00	150659.00
10. OTHER FIXED ASSETS													
i) Scientific Instruments	2102444.58			2102444.58	15%	1622816.58		71944.00		71944.00	1694760.58	407684.00	479628.00
ii) Photograph, Publication & Printing	263619.94			263619.94	10%	184739.94		7888.00		7888.00	192627.94	70992.00	78880.00
iii) Son-et-Lumiere	1155319.00			1155319.00	15%	899434.00		38383.00		38383.00	917817.00	217502.00	255885.00
iv) Art Object	35161820.29			35161820.29		0.00				0.00	0.00	35161820.29	35161820.29
TOTAL OF CURRENT YEAR	175605968.35	14908865.00	282365.00	190231568.35		76194011.06	365236.00	6877229.00	1417967.00	8207178.00	84133971.06	166097997.29	
PREVIOUS YEAR													99411057.29
B. CAPITAL WORK-IN-PROGRESS	294773535.90	47029234.00	11430795.00								0.00	330368031.00	294773535.00
TOTAL	470383603.35	61938106.00	1172260.00								84133971.06	436465628.29	394189647.29

\* The value represents the total depreciation charged on disposed assets being adjusted

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 8 - FIXED ASSETS A2 (Acquired out of Own Fund)**

(Amount - Rs.)

DESCRIPTION	GROSS BLOCK			DEPRECIATION					NET BLOCK			
	Opening Balance as on 01.04.2015	Additions during the year	Deductions during the year	Value as on 31.03.2016	Rate of Depreciation as per statute	Opening Balance as on 01.04.15	Adjustment for the year*	Depreciation on Opening Balance as on 01.04.2015	Depreciation for the year 2015-16	Closing Balance as on 31.03.2016	Value as on 31.03.2016	As at the Previous year end 31.03.15
A. FIXED ASSETS:												
1. LAND & BUILDINGS	9185328.20			9185328.20	10%	6125813.20		306952.00	306952.00	6431765.20	2753563.00	3059515.00
2. PLANT MACHINERY & EQUIPMENT	24216.00			24216.00	15%	21420.00		419.00	419.00	21839.00	2377.00	2796.00
3. VEHICLES	537580.00			537580.00	15%	40119.00		74589.00	74589.00	114908.00	422672.00	497261.00
4. FURNITURE, FIXTURES	0.00			0.00	10%	0.00		0.00	0.00	0.00	0.00	0.00
5. OFFICE EQUIPMENT	0.00			0.00	15%	0.00		0.00	0.00	0.00	0.00	0.00
6. COMPUTER / PERIPHERALS	0.00			0.00	60%	0.00		0.00	0.00	0.00	0.00	0.00
7. ELECTRIC INSTALLATIONS	124448.99			124448.99	10%	93106.59		3134.00	3134.00	96240.59	28208.00	31342.00
8. LIBRARY BOOKS	2820.62			2820.62	10%	2503.62		32.00	32.00	2175.62	645.00	717.00
9. TUBEWELLS & W SUPPLY	135741.57			135741.57	10%	101238.57		3450.00	3450.00	104688.57	31053.00	34503.00
10. OTHER FIXED ASSETS	30305.00			30305.00	15%	24019.01		943.00	943.00	24862.01	5342.99	6286.00
i) Scientific Instruments												
ii) Photograph, Publication & Printing												
iii) Sci-el-Lumiere												
iv) Art Object												
	1319521.01			1319521.01		0.00				0.00	1319521.01	1319521.01
TOTAL OF CURRENT YEAR:	11359960.99	0.00	0.00	11359960.99		6408019.99	0.00	388559.00	0.00	6796578.99	4563382.00	
PREVIOUS YEAR:												4951941.01
B. CAPITAL WORK-IN-PROGRESS												
		0.00	0.00							0.00	0.00	0.00
TOTAL:	11359960.99	0.00	0.00							6796578.99	4563382.00	4951941.01



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 8 - FIXED ASSETS A3 (Acquired out of Donations)**

(Amount - Rs.)

DESCRIPTION	GROSS BLOCK				DEPRECIATION						NET BLOCK		
	Opening Balance as on 01.04.2015	Addition during the year	Disposal during the year	Value as on 31.03.2016	Rate of Depreciation add%	Opening Balance	Adjustment for the year*	Depreciation at Opening Balance as on 01.04.2015	Depreciation in addition during the year	Depreciation for the year 2015-16	Closing Balance as on 31.03.2016	Value as on 31.03.2016	At the Previous year end 31.03.15
A. FIXED ASSETS:													
1. LAND & BUILDINGS:	793610.00			793610.00	10%	529269.00		26434.00		26434.00	555703.00	237907.00	264341.00
2. PLANT MACHINERY & EQUIPMENT	0.00			0.00	15%	0.00				0.00	0.00	0.00	0.00
3. VEHICLES:	0.00			0.00	15%	0.00				0.00	0.00	0.00	0.00
4. FURNITURE, FIXTURES	1754500.00			1754500.00	10%	1313306.00		42119.00		42119.00	1375425.00	379075.00	421194.00
5. OFFICE EQUIPMENT	0.00			0.00	15%	0.00				0.00	0.00	0.00	0.00
6. COMPUTER / PERIPHERALS	0.00			0.00	60%	0.00				0.00	0.00	0.00	0.00
7. ELECTRIC INSTALLATIONS	1827000.00			1827000.00	10%	1518401.00		43566.00		43566.00	1412261.00	394759.00	438599.00
8. LIBRARY BOOKS	135.00			135.00	10%	101.00		3.00		3.00	104.00	31.00	34.00
9. TUBEWELLS & W. SUPPLY	0.00			0.00	10%	0.00				0.00	0.00	0.00	0.00
10. OTHER FIXED ASSETS													
i) Scientific Instruments	373324.00			373324.00	15%	295892.99		11615.00		11615.00	307507.99	65816.01	77431.00
ii) Photograph, Publication & Printing	50848.00			50848.00	10%	37924.00		1292.00		1292.00	39216.00	11632.00	12924.00
iii) San-ut-Lumiere	8683024.00			8683024.00	15%	7657800.01		153784.00		153784.00	7811564.01	871439.99	1005223.99
iv) Art Object	0.00			0.00		0.00				0.00	0.00	0.00	0.00
TOTAL OF CURRENT YEAR	13482441.00	0.00	0.00	13482441.00		11121694.00	6.00	279107.00	0.00	279107.00	11521801.00	1940640.00	
PREVIOUS YEAR													2239746.99
B. CAPITAL WORK-IN-PROGRESS													0.00
TOTAL	13482441.00	0.00	0.00								11521801.00	1940640.00	2239746.99

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 8 - FIXED ASSETS A1 + A2 + A3 (Total)**

(Amount - Rs.)

DESCRIPTION	GROSS BLOCK				Rate of Depreciation as on	DEPRECIATION					NET BLOCK		
	Opening Balance as on 01.04.2015	Additions during the year	Deductions during the year	Value as on 31.03.2016		Opening Balance	Adjustment for the year*	Depreciation on Opening Balance as on 01.04.2015	Depreciation to add/deduct during the year	Depreciation for the year 2015-16	Closing Balance as on 31.03.2016	Value as on 31.03.2016	As at the Previous year end 31.03.15
A. FIXED ASSETS:													
1. LAND & BUILDINGS:	101562294.32	14166103.00	0.00	115728397.32	10%	51582486.32	0.00	4997981.00	1280245.00	6278276.00	57160762.32	57867635.00	49979808.00
2. PLANT MACHINERY & EQUIPMENT	2167954.82	0.00	0.00	2167954.82	15%	1575946.62	0.00	80801.00	0.00	80801.00	1164747.62	502007.00	592668.00
3. VEHICLES	1901375.00	0.00	282365.00	1619010.00	15%	922970.00	267218.00	146761.00	0.00	146761.00	802513.00	816947.00	978405.00
4. FURNITURE, FIXTURES	2026997.89	94905.00	0.00	2036902.89	10%	10530986.98	48018.00	973505.00	4745.00	880230.00	1141196.98	8949706.00	9735051.00
5. OFFICE EQUIPMENT	2304017.90	100883.00	0.00	2404900.90	15%	1136347.90	0.00	175151.00	19099.00	194250.00	1330597.90	1134103.00	1187970.00
6. COMPUTER / PERIPHERALS	9274035.99	216929.00	0.00	9490964.99	60%	8646782.98	0.00	376352.00	100526.00	476678.00	9123460.98	362904.00	627255.00
7. ELECTRIC INSTALLATIONS	7084464.01	0.00	0.00	7084464.01	10%	4092074.01	0.00	217639.00	0.00	217639.00	5109713.01	1958751.00	21763100.00
8. LIBRARY BOOKS	6083447.14	270045.00	0.00	6353492.14	10%	3347428.14	0.00	273802.00	13582.00	287304.00	5634732.14	2720760.00	2738019.00
9. TUBEWELLS & W. SUPPLY	677637.57	0.00	0.00	677637.57	10%	487045.57	0.00	19056.00	0.00	19056.00	506151.57	171508.00	190562.00
10. OTHER FIXED ASSETS	2506073.59	0.00	0.00	2506073.59	15%	1942738.59	0.00	84502.00	0.00	84502.00	2027230.59	478643.00	561345.00
i) Scientific Instruments													
ii) Photograph, Publication & Printing	314467.94	0.00	0.00	314467.94	10%	222663.94	0.00	9180.00	0.00	9180.00	231843.94	82624.00	91804.00
iii) Son-et-Lumiere	9638343.00	0.00	0.00	9638343.00	15%	8557234.01	0.00	192167.00	0.00	192167.00	8749401.01	1088041.99	1281108.99
iv) Art Object	36481341.30	0.00	0.00	36481341.30		0.00	0.00	0.00	0.00	0.00	0.00	36481341.30	36481341.30
TOTAL OF CURRENT YEAR	240447459.34	14608065.00	382365.00	215907379.34		83844735.05	365216.00	7354895.00	1417987.00	4874864.00	102452351.05	112621819.29	
PREVIOUS YEAR													100402748.29
B. CAPITAL WORK-IN-PROGRESS	254771585.00	47020241.00	11439795.00								0.00	330368031.00	294778385.00
TOTAL	495229044.34	61928186.00	13722160.00		(A)						102452351.05	449896591.29	401381338.29



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS**

(Amount - Rs.)

		<b>Current Year</b>	<b>Previous Year</b>
1. In Government Securities		0.00	0.00
2. Other approved Securities		0.00	0.00
3. Shares		0.00	0.00
4. Debentures and Bonds		0.00	0.00
5. Subsidiaries and Joint Ventures		0.00	0.00
6. Others (Curzon Endowment Fund & others)			
a) Curzon Endowment Fund (Invested in TDR at Allahabad Bank Rs. 36650796.00)	78758522.94		
b) Conservation Fund	147429.00		
c) Building Fund	26247680.00		
d) Remodelling of Gallery	5843939.00		
e) Security Fencing	40465883.00		
		151463453.94	134511250.13
<b>TOTAL</b>		<b>151463453.94</b>	<b>134511250.13</b>

**SCHEDULE 9A - LORD CURZON ENDOWMENT ACCOUNT**

<b>Breakup of item 6 a) above</b>			
<b>a) Double Deposit Scheme Allahabad Bank Chowringhee Branch</b>			
As per last Account		Rs. 284,45,028.00	
Addition during the year		Rs. 82,05,768.00	
			Rs. 366,50,796.00
b) i) Investment on TDR as per last Account	£ 4,25,796.24		
ii) Investment on TDR during the year	£ -		
c) Interest on TDR reinvested during the year	£ 17,031.86		
<b>TOTAL</b>	<b>£ 4,42,828.10</b>		
Converted @ 95.0882 in Indian Currency as on 31.03.2016			Rs. 421,07,726.94
			<b>Rs. 787,58,522.94</b>



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 10 - INVESTMENTS - OTHERS**

(Amount - Rs.)

	Current Year	Previous Year
1. In Government Securities	0.00	0.00
2. Other approved Securities	0.00	0.00
3. Shares	0.00	0.00
4. Debentures and Bonds (State Bank of India)	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
6. Others (to be specified)		
On TDR		
a) S.B.I. (Calcutta Main Br.)	78115175.00	46768464.00
b) S.B.I. (Middleton Row Br.)	2613722.00	2613722.00
c) Allahabad Bank (Chowringhee Branch)	227704809.00	69620044.00
d) Canara Bank (Lower Circular Road Branch)	211500.00	211500.00
<b>TOTAL</b>	<b>308645206.00</b>	<b>119213730.00</b>

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.**

(Amount - Rs.)

	Current Year		Previous Year	
<b>A. CURRENT ASSETS:</b>				
1. <u>Inventories:</u>				
a) Stores and Spares	0.00		0.00	
b) Loose Tools	0.00		0.00	
c) Stock - in - trade				
Finished Goods (publication)	1638335.84		1774261.50	
Work-in-progress	0.00		0.00	
Raw Materials	0.00		0.00	
		1638335.84		1774261.50
2. <u>Sundry Debtors:</u>				
a) Debts Outstanding for a period exceeding six months	0.00		0.00	
b) others	0.00		0.00	
		0.00		0.00
3. <u>Cash balance in hand</u> (including cheques / drafts and imprest)		147920.00		141492.00
4. <u>Bank Balance:</u>				
a) With Schedules Banks:				
- On Current Account				
S.B.I. (Calcutta Main Br.)	135861122.93		4804569.43	
(Including MOD Balance-Sweep Account)				
S.B.I. (Middleton Row Br.)	1165354.11		798422.11	
Canara Bank	7000.00		7000.00	
- On Deposit Accounts (TDR)				
- On Savings Accounts				
Allahabad Bank	5462890.55		6746256.89	
S.B.I. (Middleton Row Br.)	77422.33		74416.33	
		142573789.92		12430664.76
b) With non-scheduled Banks:				
- On Current Account				
- On Deposit Accounts (includes margin money)				
- On Savings Accounts		0.00		0.00
5. Post Office-Savings Accounts		0.00		0.00
<b>TOTAL (A)</b>		<b>144360045.76</b>		<b>14346418.26</b>

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)**

(Amount - Rs.)

	Current Year		Previous Year	
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
1. <u>Loans:</u>				
a) Staff	1585235.00		1795321.00	
b) Other Entities engaged in activities / objectives similar to that of the Entity	0.00		0.00	
c) Other (specify)	0.00		0.00	
		1585235.00		1795321.00
2. Advance and other amounts recoverable in cash or in kind or for value to be received:				
a) On Capital Account(Plan)				
A.S.I.	6338082.00		11369573.00	
C.P.W.D.	3874774.70		9083905.70	
K.M.C.	675740.00		675740.00	
N.B.C.C.L.	66052685.00		9724685.00	
Others	0.00		0.00	
b) Prepayments(Plan)				
c) Others				
Security Deposit	917115.27		765057.45	
		77858396.97		31618961.15
3. <u>Income Accrued</u>				
a) On Investments from Earmarked / Endowment Funds		11143685.00		15147810.00
b) On Investments - Others				
S.B.I. (Calcutta Main Br.)	5820684.00		1468849.00	
S.B.I. (Middleton Row Br.)	776971.00		528356.00	
Allahabad Bank (Chowringhee Branch)	7265153.00		6385753.00	
Canara Bank (L.C. Road Branch)	19290.70		51.00	
c) On House Building Advance	624902.00		538549.00	
d) Motor Cycle Advance	9921.00		18353.00	
e) Personal Computer Advance	3585.00		5252.00	
f) Others (includes income due unrealised Rs.)	0.00		0.00	
		14520506.70		8945163.00
4. <u>Claims Receivable</u>				
i) Grant in aid Receivable (Plan)	0.00		0.00	
ii) Tax Deducted At Source(Asset)	135783.00		135783.00	
iii) Grant-in-aid Receivable (Non-Plan)	17250000.00		9000000.00	
iv) Cambridge University Press	0.00		50922.00	
v) Science Center (Surat)	26250.00		0.00	
		17412033.00		9186775.00
5. <u>Prepaid Expenses</u>		196203.00		
<b>TOTAL (B)</b>		<b>122716059.67</b>		<b>66694030.15</b>
<b>TOTAL (A+B)</b>		<b>267076105.43</b>		<b>81040448.41</b>

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'



# FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity **VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR**  
**THE PERIOD / YEAR ENDED 31.03.2016**

## SCHEDULE 12 - INCOME FROM SALES / SERVICES

(Amount - Rs.)

	Current Year	Previous Year
1. Income from Sales		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	128799.00	2124.00
Fish	-	-
Old news paper	-	-
Uprooted trees	-	-
Unservicable Electrical Goods	-	-
Unservicable Electrical Goods	-	-
Old Computer	-	-
2. Income from Services		
a) Labour and Processing Charges	-	-
b) Professional / Consultancy Services	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment / Property)	-	-
e) Others (Specify)	-	-
Restoration of Painting	-	-
Use of car for Private Purpose	-	-
<b>TOTAL</b>	<b>128799.00</b>	<b>2124.00</b>

## SCHEDULE 13 - GRANTS / SUBSIDIES

		Current Year	Previous Year
(Irrevocable Grants & Subsidies Received)			
1. Central Government			
Plan (Recurring)	130000000.00		-
Plan (Non-Recurring)	271918000.00		
	401918000.00		
Less: Transfer to Corpus/Capital Fund	271918000.00	130000000.00	49678000.00
Non-Plan		76500000.00	66200000.00
2. State Government(s)		-	-
3. Government Agencies		-	-
4. Institutions / Welfare Bodies		-	-
5. International Organisations		-	-
6. Others (Specify)		-	-
<b>TOTAL</b>		<b>206500000.00</b>	<b>115878000.00</b>

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'



## FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity **VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR**  
**THE PERIOD / YEAR ENDED 31.03.2016**

### SCHEDULE 14 - FEES / SUBSCRIPTIONS

(Amount - Rs.)

	Current Year	Previous Year
1. Entrance Fees		
V.M. Hall	40804220.00	25535330.00
Light & Sound	165850.00	160150.00
V.M. Garden	16220840.00	7595472.00
2. Annual Fees / Subscriptions	-	-
3. Seminar / Programme Fees	-	-
4. Consultancy Fees	-	-
5. Others (Specify)	-	-
Fees for Photography	25000.00	9,700.00
<b>TOTAL</b>	<b>57215910.00</b>	<b>33300652.00</b>

### SCHEDULE 15 - INCOME FROM INVESTMENTS

	Investment from Earmarked Fund		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
(Income on Investment from Earmarked / Endowment Funds transferred to Funds)				
1. Interest				
a) On Govt. Securities			-	-
b) Other Bonds / Debentures			-	-
2. Dividends				
a) On Shares			-	-
b) On Mutual Fund Securities			-	-
3. Rents			-	-
4. Others (Specify) Interest on TDR		0.00	-	-
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>
<b>TRANSFERRED TO EARMARKED / ENDOWMENT FUNDS</b>	<b>0.00</b>	<b>0.00</b>		

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'



# FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity **VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR**  
**THE PERIOD / YEAR ENDED 31.03.2016**

## SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.

(Amount - Rs.)

	Current Year	Previous Year
1. Income from Royalty	-	-
2. Income from Publications	252670.00	237740.00
3. Others (specify)	-	-
<b>TOTAL</b>	<b>252670.00</b>	<b>237740.00</b>

## SCHEDULE 17 - INTEREST EARNED

	Current Year	Previous Year
1. On Term Deposits:		
a) With Scheduled Banks		
S.B.I. (Calcutta Main Br.)	7270476.00	7868747.00
S.B.I. (Middleton Row Br.)	248615.00	222166.00
Allahabad Bank (Chowringhee Branch)	17723820.00	4353340.00
Canara Bank, L.C. Road Branch	19239.70	6659.00
b) With Non-Scheduled Banks	-	-
c) With Institutions (Security Deposit with CESC)	-	-
d) Others	-	-
2. On Savings Accounts		
a) With Scheduled Banks		
S.B.I. (Middleton Row Br.)	3006.00	2844.00
Allahabad Bank (Chowringhee Branch)	722784.00	899969.00
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3. On Loans:		
a) Employees / Staff		
House Building Advance	106477.00	98996.00
Computer Advance	3221.00	5,252.00
Motor Cycle Advance	2293.00	6163.00
b) Others	-	-
4. Interest on Debtors and Others Receivables	-	-
<b>TOTAL</b>	<b>26099931.70</b>	<b>13464136.00</b>

Note - Tax deducted at source to be indicated

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'

# FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity **VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR**  
**THE PERIOD / YEAR ENDED 31.03.2016**

## SCHEDULE 18 - OTHER INCOME

(Amount - Rs.)

	Current Year	Previous Year
1. Profit on Sale / disposal of Assets:	20,354.00	-
a) Owned assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
2. Export Incentives realized	-	-
3. Fees for Miscellaneous Services	-	-
4. Miscellaneous Income	245453.00	1009586.50
<b>TOTAL</b>	<b>2474907.00</b>	<b>1009586.50</b>

## SCHEDULE 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS

	Current Year	Previous Year
a) Closing stock		
- Finished Goods(Publication)	1638335.84	1774261.50
- Work-in-progress	-	-
b) Less: Opening Stock		
- Finished Goods	1774261.50	1302942.40
- Work-in-progress	-	-
<b>NET INCREASE / (DECREASE) [a-b]</b>	<b>(1,35,925.66)</b>	<b>4,71,319.10</b>

## SCHEDULE 20 - ESTABLISHMENT EXPENSES

	Current Year	Previous Year
a) Salaries and Wages	47348261.00	47804906.00
b) Allowances and Bonus	707883.00	437225.00
d) Contribution to Other Fund (New Pension Scheme)	949058.00	819731.00
e) Staff Welfare Expenses	-	-
f) Expenses on Employees' Retirement and Terminal Benefits	20674094.00	21629774.00
i) Others (specify)	-	-
<b>TOTAL</b>	<b>69679296.00</b>	<b>70691636.00</b>

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'

Figures within bracket indicates minus figures



# FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity VICTORIA MEMORIAL HALL, KOLKATA  
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR  
THE PERIOD / YEAR ENDED 31.03.2016

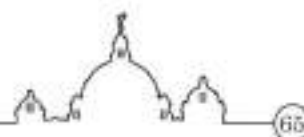
## SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES

(Amount - Rs.)

	Current Year	Previous Year
a) Purchases	-	-
b) Labour and Processing Expenses	-	-
c) Cartage and Carriage Inwards	-	-
d) Electricity and Power	4813128.52	4160937.00
e) Water Charges	5000000.00	9000000.00
f) Insurance	-	-
g) Repairs and Maintenance	313304.00	288594.00
h) Excise & Duty	-	-
i) Rent, Rates and Taxes	-	-
j) Vehicles Running and Maintenance	61926.00	261582.00
k) Postage, Telephone and Communication Charges	342857.00	315884.00
l) Printing and Stationery	932881.00	1321483.00
m) Travelling and Conveyance Expenses	569217.00	955605.00
n) Expenses on Seminar/Workshops	0.00	39079.00
o) Subscriptions Expenses	0.00	1250.00
p) Expenses on Fees	0.00	21000.00
q) Auditors Remuneration	665920.00	669843.00
r) Hospitality Expenses	194309.00	51151.00
s) Professional Charges	-	-
t) Prior Period Adjustment	0.00	2,30,424.00
u) Doubtful Advance	-	48,375.00
v) Packing Charges	-	-
w) Freight and Forwarding Expenses	-	-
x) Distribution Expenses	-	-
y) Advertisement and Publicity	55396.00	102911.00
z) Others(Specify)		
i) Legal Expenses	143597.00	680533.00
ii) Uniform	219295.00	35385.00
iii) Bank Charges	7952.50	5614.00
iv) Meeting	1305.00	39663.00
v) Misc. Expenses	227630.00	251104.00
vi) RBI	-	-
vii) accountant general (A&E)	0.00	0.00
viii) Grant to Rabindra Bharati Society for enduring loan of 5000 painting and art objects (see Schedule 22A)	0.00	1000000.00
<b>TOTAL</b>	<b>13548718.02</b>	<b>19480417.00</b>

Note : Those items where 'Plan' has not been indicated relate to 'Non-Plan'

Allowances include medical allowances, overtime allowance, night-weightage allowance



# FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity VICTORIA MEMORIAL HALL, KOLKATA

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR  
THE PERIOD / YEAR ENDED 31.03.2016

## SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.

(Amount - Rs.)

	Current Year	Previous Year
<b>a) Out of Grants given to VM (Plan)</b>		
i) Security	17432340.00	19005518.00
ii) Publication	107044.00	736087.00
iii) Education	3370966.00	2823601.00
iv) Domestic Exhibition	1657389.00	2187746.00
v) Garden	7141914.00	5932334.00
vi) Computer	865888.00	552185.00
vii) Preservation	129552.00	133916.00
viii) Gallery	155404.00	15497261.00
ix) Documentation	1181266.00	1081550.00
x) Shifting of office & training of personnel	1129378.00	2221369.00
xi) Research	1367004.00	73974.00
xii) Special repairs and renovation work	3082083.00	546329.00
xiii) Wages to Consolidated Pay Earners	2939250.00	3289439.00
xiv) Doubtful Advance	0.00	497710.00
<b>TOTAL</b>	<b>405,59,478.00</b>	<b>545,79,019.00</b>





# FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity **VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR**  
**THE PERIOD / YEAR ENDED 31.03.2016**

## SCHEDULE 22A - ASSISTANCE TO OTHER ORGANIZATIONS

(Amount - Rs.)

	Current Year	Previous Year
Grant to Rabindra Bharati Society for enduring loan of 5000 painting and art objects	1000000.00	SCH-21
	-	-
<b>TOTAL</b>	<b>1000000.00</b>	-

## SCHEDULE 23 - INTEREST

	Current Year	Previous Year
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR**  
**THE PERIOD ENDED 31.03.2016**

**SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES (Illustrative)**

**1. ACCOUNTING CONVENTION**

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

**2. INVENTORY VALUATION**

- 2.1. Stores and Spares (including machinery spares) are valued at cost.
- 2.2. Raw materials, semi-finished goods and finished goods are valued at lower of cost and net realizable value. The costs are based on weighted average cost. Cost of finished goods and semi-finished goods is determined by considering material, labour and related overheads.

**3. INVESTMENTS**

- 3.1. Investments classified as "long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.
- 3.2. Investments classified as "Current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis.
- 3.3. Cost includes acquisition expenses like brokerage, transfer stamps.

**4. EXCISE DUTY**

Liability for excise duty in respect of goods produced by the entity, other than for exports, is accounted upon completion of manufacture and provision is made for excisable manufactured goods as at the year-end.

**5. FIXED ASSETS**

- 5.1. Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific project prior to its completion), form part of the value of the assets capitalized.
- 5.2. Art objects 22,789 nos. without any cost price have not been included in Balance Sheet. However category-wise art objects are quantified in the accession register maintained by the Documentation Section.
- 5.3. Fixed Assets acquired out of own funds and donations are included in the relevant account from the date of addition.



## FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity VICTORIA MEMORIAL HALL, KOLKATA

SCHEDULES FORMING PART OF THE ACCOUNTS FOR  
THE PERIOD ENDED 31.03.2016

### SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES (Illustrative) --- Contd.

#### **6. DEPRECIATION**

6.1. Depreciation is provided on Fixed Assets as per the rates prescribed by the Income Tax Act, 1961, as follows:

6.1.1. On the opening balance - at the full rate

6.1.2. On the additions

- if the asset has been acquired / constructed for a period exceeding 180 days, at the full rate

- if the asset has been acquired / constructed for a period not exceeding 180 days, at the half rate

6.2. Gross Block & Net Block of Previous year, rearranged as per prudence of accounting policy.

6.3. Depreciation on addition on fixed assets under plan head has been transferred to other income.

#### **7. MISCELLANEOUS EXPENDITURE**

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.

#### **8. ACCOUNTING FOR SALES**

Sales include excise duty and are net of sales returns, rebate and trade discount.

#### **9. GOVERNMENT GRANTS / SUBSIDIES**

9.1. The receipt of Govt. grants under Plan & Non-Plan head are shown in the Income & Expenditure Account.

9.2. Plan grants received under capital head are transferred to Capital /Corpus Fund.

9.3. Non-Plan grants utilised for payment of Establishment and Administrative expenses are shown in the Income & Expenditure Account. Plan Grants utilised for revenue expenses are shown in the Income & Expenditure Account.

9.4. Un-adjusted advance given out of Plan Grant shown under schedule 11(B) as Current Assets (details of which have been shown in Annexure I).

#### **10. FOREIGN CURRENCY TRANSACTIONS**

10.1. Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.

10.2. Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain / loss is adjusted to cost of fixed assets, if the foreign currency liability relates to fixed assets, and in other cases is considered to revenue.

#### **11. LEASE**

Lease rentals are expensed with reference to lease terms.



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR**  
**THE PERIOD ENDED 31.03.2016**

## **12. RETIREMENT BENEFITS**

- 12.1. Gratuity is paid on death retirement of employees as per prescribed rules under the CCS Pension Rules 1972, as amended from time to time, with due budget provision. Provision for Gratuity as on 31.03.2016 for an amount of Rs.16610913.00 as per actuarial valuation has not been accounted for due to non-receipt of Grant from Govt. of India.
- 12.2. Accumulated leave encashment benefit to the employees is computed on the basis of leave at credit of the concerned employee at the end of service and paid to them accordingly. Provision for Leave encashment as on 31.03.2016 for an amount of Rs.11385034.00 as per actuarial valuation has not been accounted for due to non-receipt of Grant from Govt. of India.

## **SCHEDULE 25- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative)**

### **1. CONTINGENT LIABILITIES**

- |  |  |
|--|--|
| <p>1.1. Claims against the Entity not acknowledged as debts</p> <p>1.2. In respect of:</p> <ul style="list-style-type: none"> <li>- Bank guarantees given by/on behalf of the Entity</li> <li>- Letters of Credit opened by Bank on behalf of the Entity</li> <li>- Bills discounted with banks</li> </ul> <p>1.3. Disputed demands in respect of:</p> <ul style="list-style-type: none"> <li>Income-tax</li> <li>Sales-tax</li> <li>Municipal Taxes</li> </ul> <p>1.4. In respect of claims from parties for non-execution of orders, but contested by the Entity</p> | <p>The total of the contingent liabilities is NIL.</p> |
|--|--|

### **2. CAPITAL COMMITMENTS**

Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances)	NIL
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### **3. LEASE OBLIGATIONS**

Future obligations for rentals under finance lease arrangements for plant and machinery amount to	NIL
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**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR**  
**THE PERIOD ENDED 31.03.2016**

**4. CURRENT ASSETS, LOANS AND ADVANCES**

- 4.1. In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.
- 4.2. Advances paid during the year to Govt. agencies like NBCC, CPWD, ASI etc, are shown in Annexure 1.
- 4.3 As suggested by the CAG in their Separate Audit Report 2013-14 Para 2.1, a Provision for Doubtful Advance had been made in 2014-15 for an amount of Rs.5.46 lakhs being unadjusted advances carried over for more than 5 to 14 years, now irrecoverable, which are written off in the Current Year.

**5. CURRENT LIABILITIES AND PROVISIONS**

- 5.1 Provision for audit fees has been provided on the assumption based on the last year audit fees.
- 5.2 As suggested by the CAG in their Draft Separate Audit Report 2014-15 Para B 2.1, Retention Money of Rs. 7452.00 lying unclaimed for more than ten years, has been transferred to Corpus / Capital Fund in the Current Year.

**6. EARMARKED/ENDOWMENT FUNDS**

As per 'Notes and Instructions for compilation of the financial statements of Non Profit organisation and other similar Institutions', "Amounts received as grant or assistance or retained by the entity to be utilised for specific or earmarked purposes and remaining to be expended / utilised for the specific purpose for which these are intended, are required to be disclosed under this head".

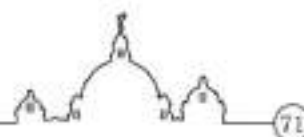
"Other Earmarked/Endowment for any chair, house, building, Trust etc. are to be shown as distinct category of funds".

**7. CAPITAL WORK IN PROGRESS**

- 7.1. Capital W.I.P. represents that part of assets which would gain the status of fixed assets only on the completion of the work. They are shown as a below-the-line item in the fixed assets schedule and no depreciation is charged on them.
- 7.2 The opening balance of Capital W.I.P. is shown in Schedule 8. Work certified during the year is in the books, in Annexure 1 and capitalized by transfer to Fixed Assets

**8. TAXATION**

Surplus for and from the assessment year 1974-75 is exempted from I/Tax as per the Gazette Notification which was published in Part II Section 3(11) of the Gazette of India dated 10.02.1977.



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR**  
**THE PERIOD ENDED 31.03.2016**

**9. FOREIGN CURRENCY TRANSACTIONS**

(Amount - Rs.)

	Current Year	Previous Year
<b>9.1. <u>Value of Imports Calculated on C.I.F. Basis:</u></b> - Purchase of finished Goods - Raw Materials & Components (Including in transit) - Capital Goods - Stores, Spares and Consumables <b>9.2. <u>Expenditure in foreign currency:</u></b> a) Travel b) Remittances and Interest payment to Financial Institutions / Banks in Foreign Currency c) Other expenditure: - Commission on Sales - Legal and Professional Expenses - Miscellaneous Expenses <b>9.3. <u>Earnings:</u></b> Value of Exports on FOB basis <b>9.4. <u>Remuneration to auditors:</u></b> As Auditors - Taxation matters - For Management services - For certification Others	The total of the schedule be read as NIL	The total of the schedule be read as NIL



# FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity VICTORIA MEMORIAL HALL, KOLKATA

SCHEDULES FORMING PART OF THE ACCOUNTS FOR  
THE PERIOD ENDED 31.03.2016

## SCHEDULE 25- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative) -- Contd.

### 10. NOTES ON ACCOUNTS

- 10.1. The details of Investment relating to Lord Curzon Endowment Fund are exhibited in Schedule 9A. Face Value of investment is enhanced by an amount of Rs. 1119460.90 due to foreign rate fluctuation.
- 10.2. 02 Nos. of books have been received as gift during the year 2015-16.
- 10.3. As on 31.03.2016 there exist 2467 number of trees of different categories, value of which has not been taken into Account. However, whenever any uprooted tree is sold out, its value is assessed by Competent authority and on sale, the sale proceeds is taken into account as sundry receipts.
- 10.4. Total number of Art objects as on 31.03.2016 is 28394 which includes 5605 number of Art objects value of which is Rs. 36481341.29. Value of Art objects of 22789 number cannot be assessed, as those were mainly received from donations. Apart from this 5000 paintings of Art Objects was received from Rabindra Bharti Society as enduring loan.
- 10.5. Provision has been made for Interest accrued on interest bearing House Building Advance and shown in schedule 11(B).
- 10.6. Grant Receivable includes Rs. 5000000.00 Non-Plan (Recurring) Grant 2015-16 for payment to Kolkata Municipal Corporation on account of water charges.
- 10.7. Sundry Creditors (Schedule 7) includes liability Provision of Rs. 5000000.00 for water charges dues to Kolkata Municipal Corporation.
- 10.8. The excess of Income over expenditure of Rs. 158873956.02 has arisen due to the following reasons:
  - a) Insufficient expenditure on "Modernization of Galleries of Victoria Memorial Hall" compared to the budgeted expenditure for the year, as the progress of work was very slow, and
  - b) No expenditure incurred for the induction of CISF due to non finalization of Agreement/Memorandum of Understanding with them and pending issues relating to their accommodation. Consequently, the Plan Grant received for the year, could not be fully utilised, resulting in surplus. The unutilised Grant will be expended in the next year.

11. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2016 and the Income and Expenditure Account for the year ended on that date.

Nivedita Ray Chowdhury  
28.12.16  
Accounts Officer

  
28/12/16  
Administrative Officer

For SEN & RAY  
Chartered Accountants  
Firm Regn. No. 303647E  
  
(S. N. Das Gupta)  
Partner  
M. No. 05103

  
Secretary & Curator

# STATEMENT OF RECEIPTS AND PAYMENTS





**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31.03.2016**

(Amount - Rs.)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b>I. Opening Balance</b>			<b>I. EXPENSES under Non-Plan</b>		
a) Cash in hand			a) Establishment Expenses (corresponding to Schedule 20)	59137470.00	
b) Bank Balances:			b) Administrative Expenses (corresponding to Schedule 21)	8561017.50	67459678.00
i) In current accounts:					
S.B.I (Calcutta Main Br.)	4894569.43		<b>II. Payments made against funds for various projects</b>		
S.B.I (Middleton Row Br.)	798422.11		<u>Under Plan Scheme</u>		
Canara Bank (L.C. Road Br.)	7060.00		a) Security	17440076.00	
ii) In deposit accounts:			b) Education	3270001.00	
Savings accounts			c) Domestic Exhibition	1642392.00	
SBI Middleton Row Br.	74416.33		d) Garden	5116334.00	
Allahabad Bank (Chowringhee)	6746256.89		e) Computer	8545601.00	
			f) Preservation	129472.00	
			g) Gallery	152874.00	
			h) Documentation	1153854.00	
			i) Shifting of Office & Training of personnel	1120501.00	
			j) Publication	104427.00	
			k) Research	1186766.00	
			l) Repairs and Renovation work by ASI CPWD etc	775602.00	
			m) Wages to Consolidated Pay Emitter	2914390.00	
			n) TDS	242023.00	
<b>II. Grants Received</b>					
a) From Government of India			<b>III. Investments and deposits made</b>		
Plan	401918000.00		a) Out of earmarked / Endowment funds		
Non-Plan (i) 2014-15	9050000.00		b) Out of Own Funds (Investments - others)		
(ii) 2015-16	59250000.00			315000000.00	296481746.00
b) From State Government	20992.00				
c) From other sources (details)			<b>IV. Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>		
			<u>Under Plan Scheme</u>		
<b>III. Income on Investments from</b>			a) Purchase of Fixed Assets	736903.00	
a) Earmarked / Endow Funds	9022.00		b) Expenditure on Capital Work-in-progress	43672000.00	
b) Own Funds (Own Investment)			c) Advance to A.S.I.	1298.00	
			d) Advance to C.P.W.D.		
<b>IV. Interest Received</b>			e) Advance to K.M.C.		
a) On Bank deposits			f) Advance to NBCC Ltd.	56329000.00	
SBI, Main Br. on TDR	489246.00				
Allahabad, Chowringhee Br. on Bank Guarantee	433.00		<b>V. Expenditure on Fixed Assets under Non Plan Scheme:</b>		
Canara Bank, L.C. Road Branch	0.00		a) Purchase of Fixed Assets		
S.B.I. Middleton Row on SBI A/C	3066.00				
Allahabad Bank (Chowringhee Br.)	5981374.00		<b>VI. Refund of surplus money / Loans</b>		
b) On Security Depo. (CESC Ltd.)			a) To the Government of India	0.00	
c) Loans, Advances etc.			b) To the State Government	0.00	
House Building			c) To other providers of funds	0.00	
Motor Cycle	0.00		<b>VII. Finance Charges (Interest)</b>		
<b>BALANCE C/F</b>	<b>48924239.76</b>	<b>362363368.26</b>	<b>BALANCE C/F</b>	<b>518545023.50</b>	<b>367501666.00</b>

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**Name of Entity VICTORIA MEMORIAL HALL, KOLKATA**  
**RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31.03.2016**

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b>BALANCE B/F</b>	<b>489274229.76</b>	<b>362363366.26</b>	<b>BALANCE B/F</b>	<b>519545020.50</b>	<b>367501696.00</b>
<b>V. Other Income (Specifc)</b>			<b>VIII. Other Payment</b>		
Sale of Tickets 40804220.00			Sundry Creditors Plan: Rs.4174620		
Sale of Publication 252670.00			Non Plan: Rs.3492474 13667094.00		
Sale of Tickets (See-in-Lamiera) 165550.00			Festival Advance 218700.00		
Sale of Tickets (Garden) 16220840.00			Medical Advance 13500.00		
Sundry Sales / Services 128799.00			TA / DA Advance :plan Rs. 28000		
Rent			non-plan Rs. 10000 38000.00		
Fees for Photography 25000.00			LTC Advance 36563.00		
Disposal of Assets 35501.00			Motor Cycle Advance		
Miscellaneous 60.00			Advance to Development Scheme		
Donation etc. 0.00					
	57632940.00	33775744.50	Advance to V.M. Garden 15000.00		
			Advance to Misc. Expenses 45825.00		
<b>VI. Amount Borrowed</b>			Advance to Deptt. Canteen 0.00		
			House Building Advance 116280.00		
<b>VII. Am other receipts</b>			Personal Computer 0.00		
Electric & Fuel Charges 0.00			Security Deposit 135057.82		
Sundry Creditors 0.00			Earnest money 23324.00		
Encashment of Fixed Deposits 139583316.00			Security Money 11252.12		
Earnest Money 95144.00			Income Tax 961892.00		
Security Money 10827.12			Professional Tax 220489.00		
Security Deposit			VM Hall General Provident Fund 7799500.00		
Receipt against buy-back 0.00			Personal Loan 0.00		
Court Attachment from Salary 5439.00			L.I.C. 806281.00		
Electricity & Power 3657.48			A.G (A&E) 192000.00		
Salaries & Wages 10761.00					
Uniform 390.00			R.B.I 1920.00		
	139709534.00	2571690.00			
<b>Recovery of advances</b>			Court Attachment 20840.00		
Festival				34573508.94	19843685.00
House Building Advance 0.00				147920.00	141492.00
Medical			<b>IX. Closing Balances</b>		
TA / DA :plan			a) Cash in hand		
non plan 6795.00			b) Bank Balances		
Development Scheme			i) In current accounts		
VM. Garden 0.00			S.B.I (Calcutta Main Br.) 135861322.93		
Misc. Expenses 16740.00			(Including MCD Balance-Sweep Account)		
Personal Computer 0.00			S.B.I (Middleton Row Br.) 1165354.11		
L.T.C 0.00			Canara Bank (L.C. Road Br.) 7000.00		
Motor Cycle 0.00					
Income Accrued on House Building			ii) In deposit accounts		
Deptt. Canteen 0.00			iii) Savings accounts		
	23535.00	206707.00	S.B.I (Middleton Row Br.) 77422.33		
<b>Other Recoveries</b>			Allahabad bank (Chowringhee) 5462890.55		
				5540312.88	6820673.22
			Custor's Imprest 0.00	0.00	0.00
<b>TOTAL</b>	<b>686640239.36</b>	<b>399917507.76</b>	<b>TOTAL</b>	<b>686640239.36</b>	<b>399917507.76</b>

Note : (i) Those items where 'Plan' has not been indicated relate to 'Non-Plan'

Nivedita Ray Chowdhury  
2-8-16

Accounts Officer

Administrative Officer

For SEN & RAY  
Chartered Accountants  
Firm Regn. No. 303047E  
(S. K. Das Gupta)  
Partner  
M. No. 05103

Secretary & Curator



## Annexure 1

## Register of Advance given from Plan Grant

	CPWD	ASI	NBCCL	KMC	North East	Science City	TOTAL
Opening Balance	9083905.70	11369573.00	9724685.00	675740.00	497710.00	0.00	31351613.70
Add: Payment made during the year	2732000.00	776900.00	10000000.00	0.00	0.00	0.00	103508900.00
	<b>11815905.70</b>	<b>12146473.00</b>	<b>109724685.00</b>	<b>675740.00</b>	<b>497710.00</b>	<b>0.00</b>	<b>134860513.70</b>
Less: Work Certified							
i) Work-in-Progress (Transferred to Annexure 1)	3357241.00	0.00	43672000.00	0.00	0.00	0.00	47029241.00
ii) Assets completed (Transferred to Annexure 1)	0.00	2726308.00	0.00	0.00	0.00	0.00	2726308.00
iii) Revenue expenditure	4583890.00	3082083.00	0.00	0.00	0.00	0.00	7665973.00
<b>Total (i+ii+iii)</b>	<b>7941131.00</b>	<b>5808391.00</b>	<b>43672000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57421522.00</b>
Less: Provision for Doubtful Advances made in 2014-15 which are written off in the current year					497710.00	0.00	497710.00
<b>Closing Balance</b>	<b>3874774.70</b>	<b>6338082.00</b>	<b>66052685.00</b>	<b>675740.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76941281.70</b>

## Annexure 2

North East Region (Details of Advance to North East above)

Advance to NE	Tripura Handloom Handicraft Development Corporation Ltd.	Rajendra Kartishala, Agartala	Director of Museum, Assam State Museum	Manipur State Museum	Principal Secretary, Sikkim Archives, Cultural Affairs & heritage Department, Gangtok, Sikkim	Total
Balance as on 1.04.2015	496000.00	0.00	1710.00	0.00	0.00	497710.00
Less: Provision for Doubtful Advances had been made in 2014-15 which are written off in the current year	496000.00	0.00	1710.00	0.00	0.00	497710.00
Balance as on 31.03.2016	0.00	0.00	0.00	0.00	0.00	0.00

